



**ANNUAL REVIEW ON THE WORKING OF TREASURIES / CHIEF PAY
AND ACCOUNTS OFFICES AND PENSION, GPF & GIS OFFICE,
GOVERNMENT OF SIKKIM FOR THE YEAR 2018-19**



**OFFICE OF THE SR. DY. ACCOUNTANT GENERAL (A&E),
SIKKIM, GANGTOK**

PREFACE

This edition of Annual Review on the Working of Treasuries prepared by the office of the Sr. Dy. Accountant General (A&E) Sikkim is a report on the working of the Director of Treasury/ Pay & Accounts Office (HQ), four District Chief Pay & Accounts Offices, Director of GPF, GIS & Pension Office and Pay & Accounts Office of Sikkim Legislative Assembly for the year 2018-19. Treasuries/CPAOs constitute an important financial organ of the State Government and act as a bridge between the Drawing and Disbursing Officers (DDO) and the Finance Department. A review of working of treasuries in Sikkim is conducted every year as the treasuries are part of the State Government through which transactions of the Government are carried out. The aim of this review is to bring to the notice of the State Government the performance of the above mentioned offices in maintenance and rendering the initial accounts of the Government. This report is based primarily on the findings as noticed during the course of compilation of accounts and the findings of inspection conducted by the Office of the Sr. Dy. Accountant General (A&E), Sikkim.

This review also suggests recommendations for modification of system of accounts wherever applicable to increase the efficiency and accuracy of accounts of the Government of Sikkim.

Constructive suggestions, if any, to increase the utility of the review are always welcome.



Dy. Accountant General

Place: Gangtok
Dated: 01st July 2019.

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Part-I

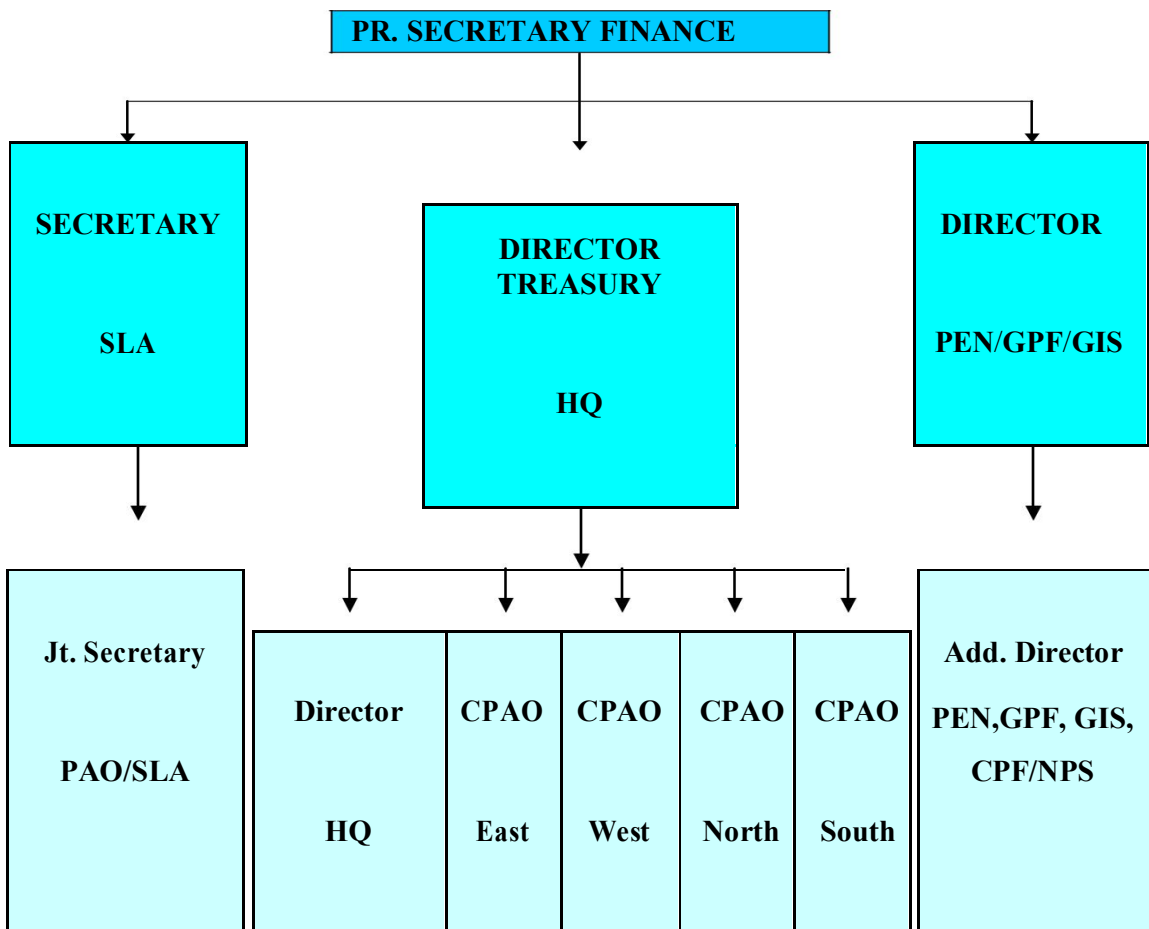
INTRODUCTORY

1.1 Introduction:

The Treasuries/CPAO function under the administrative control of the Director of Treasuries, Sikkim. There are six accounts rendering units headed by the following officers who render initial accounts relating to civil, public works and forest divisions to the office of the Sr. Dy. Accountant General (A&E) Sikkim, Gangtok.

1. Secretary, Pay and Accounts Officer, State Legislative Assembly
2. Director of Treasury/ PAO, Headquarters, Sikkim, Gangtok.
3. Addl. Director, Chief Pay and Accounts Office, East Sikkim, Gangtok.
4. Chief Pay and Accounts Officer, Gyalsing, West Sikkim.
5. Chief Pay and Accounts Officer, Mangan, North Sikkim.
6. Chief Pay and Accounts Office, Namchi, South Sikkim.

1.2 Organizational Setup



There are four district Chief Pay & Accounts Offices (CPAO) viz., East, West, North and South and one Pay & Accounts office, Head Quarter, under the control of the Director of Treasury. Each of the CPAOs acts as non Banking Treasury. The District CPAOs and the

CPAO, Hqr. in the Office of the Pr. Director of Treasury are the basic units through which all kinds of authorization of Payment of the State are carried out. C.P.A.Os and P.A.O., Sikkim Legislative Assembly Sectt., maintain the accounts of the Government and submit those to the Office of the Sr. Dy. Accountant General (A&E) with reference to the instruments as received from the State Bank of Sikkim. Unlike in other States, Reserve Bank of India does not have operations in this State in Government business till date as no agreement exists between RBI and the Government of Sikkim in terms of Section 21A of the RBI Act, 1934. The State Bank of Sikkim acts as the Government Banker and collects the receipts of the Government (Government own revenue) revenues through its branches around the State. All the inter Government transactions with the State of Sikkim are settled by means of Cheques/Bank draft as per provision of Para 8.20 of Civil Accounts Manual.

In addition to above, the Directorate of Pension, GPF & GIS has been given responsibility of maintenance of GIS, GPF, Pensions and CPF/NPS of the State Government employees including the GPF of Judges of High Court. The Directorate of Pension also makes payment of Central Pension (Civil & Defence) and pension relating to other State Governments' Pensioners who are residing in Sikkim and opted to draw their pension from the treasuries of Sikkim. The functions of GPF and Pension are regulated by the GPF and Pension Rules framed by the Finance Department, Government of Sikkim.

The Office of the Sr. Dy. Accountant General (A&E) Sikkim, prepares only the Monthly Civil Accounts and Annual Finance and Appropriation Accounts of the Government of Sikkim, after compiling the instruments viz. Vouchers, Challans/Bank Receipts and compiled accounts relating to works/forest divisions as received from the different CPAOs. No other function on entitlement is performed by this office unlike the offices of Accountants General in other States. This system was introduced ab-initio in this State.

Position of Treasury Staff

SINo	Name of Office	SanctionedStrength	Man-in-position
1	PAO/SLA	11	11
2	Hqr	48	43
3	East	36	34
4	west	33	25
5	Noth	20	14
6	South	51	28
7	Directorate of Pension GIS, GPF and CPF, Gangtok	68	78

PART – II

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Unadjusted AC Bills and pending Utilisation Certificates against GIA Bills.

As per the Financial Regulation adopted by the State Government, Abstract Contingent (AC) Bills need to be adjusted by submitting Detailed Contingent (DC) Bills within a time of three months. According to Para 7.6 of Government of Sikkim's Instruction under Chapter XV of Sikkim Financial Rules (SFR), 1979 (Third Edition), the Advance Register should be reviewed by the Head of Department/Office at frequent intervals to ensure that the advance do not remain outstanding for more than the period stipulated for settlement.

Para 19 of Government of Sikkim, OM No. 01/Fin/Acctt/2013-14, dated 10.04.13 also states that Finance Revenue & Expenditure Department/ Treasury, Pay and Accounts Office (Treasury/P.A.O.) shall not entertain any proposal for drawal of advances received from the Department concerned unless the status of unadjusted advances are recorded.

For want of DC bills, AC bills submitted to the Office of the Sr. Dy. Accountant General, Sikkim through CPAOs have remained unadjusted in the accounts for long period. As on 31.03.19, AC Bills amounting to ₹120.86 crore drawn between 2001-02 and 2018-19 had remained outstanding. The CPAO-wise break up of these outstanding AC Bills are given below:

Non submission of detailed account causes non-transparency in expenditure reporting system as money which were earlier drawn from Government exchequer does not get properly accounted for as the purpose for which it was drawn cannot be vouched by Accounting and Auditing Authorities. Non-settlement of advances also carries with it the risk of fraud and misappropriation of public fund. The Controlling Officer should ensure that every effort is made to get the DC bills against the advances expeditiously.

CPAO	Amount in ₹	Items	Period of AC Bills between
CPAO Headquarters	1142533746	2266	2001-02 To 2018-19
SLA	3185896	45	2001-02 To 2018-19
EAST	23621146	247	2005-06 To 2018-19
WEST	8669181	92	2004-05 To 2018-19
NORTH	3479419	64	2005-06 To 2018-19
SOUTH	27164348	304	2004-05 To 2018-19
TOTAL	1208653736	3018	

Submission of Utilisation Certificate (UC) against expenditure made out of the Grants- in-Aid by the respective drawing & disbursing officer within the stipulated time authenticates the objective of expenditure. As per the report generated through the database system of the office of the Sr. Dy. Accountant General (A&E), Sikkim, Utilisation Certificates against Grants of ₹ 175.39 crore provided between 2002-03 and 2018-19 had remained pending as on 31.03.2017. The CPAO wise position of these figures are given below.

CPAO. OFFICE	Amount in ₹	Items	Period of Grants-in-aid expenditure between
CPAO (Headquarter)	1753827529	1308	2002-03 To 2018-19
EAST	11300	1	2018-19
SOUTH	54228	5	2004-05
Total	1753893057	1314	

Details of unadjusted AC Bills and pending UCs are given in **Annexure-C and D** respectively. A time bound strategy may be framed by the Department for adjustment of the old outstanding AC Bills and pending UCs against Grants-in-Aid.

2.2 Delay in submission of Monthly Accounts.

Timely completion and submission of Monthly Civil Accounts to State Government by the Office of the Senior Deputy Accountant General (A& E) depends on the rendition of initial accounts by the Chief Pay and Accounts Offices by due dates. As per the extant arrangement, the Monthly Accounts from all the CPAOs should reach the O/o the Sr. D.A.G. by 10th of the following month to which the accounts relate and in respect of March accounts shall be submitted by 15th April. During 2018-19 we, however, observed that all the CPAOs failed to render monthly Accounts within the due date.

The extent of delays in submission of the Monthly Accounts by the CPAOs during the year 2018-19 ranged between 01 day and 14 days as detailed below:-

Month of Accounts	Delays in days					
	CPAO/ (Hdqtr)	CPAO/ EAST	CPAO/ WEST	CPAO/ NORTH	CPAO/ SOUTH	PAO/ S.L.A.
April-2017	0	13	4	0	13	0
May-2017	0	08	4	0	8	0
June-2017	1	13	0	0	13	0
July-2017	0	03	0	0	3	0
Aug.-2017	0	08	0	0	8	0
Sept-2017	0	13	0	0	12	1
Oct.-2017	3	09	0	0	9	0

Nov.-2017	0	14	10	0	14	0
Dec.-2017	4	04	0	0	4	0
Jan.-2018	1	11	3	8	11	0
Feb.-2018	0	05	4	0	5	1
March-2018	1	03	3	1	0	0

It is advised that cent percent improvement may be achieved in the coming financial year account.

2.3 Misclassification in challan/Bank receipt pertaining to recovery of expenditure.

During compilation of monthly accounts in respect of C.P.A.O. Gyalzing, it was found that in few cases the deduct recoveries amount have been classified up to major head only, without any further details of accounting. Under these circumstances, preparation of departmental accounts in the Office of the Sr. Dy. Accountant General(A&E) is not viable and accuracy in depicting the expenditure figure is limited.

Few cases of Bank receipts pertaining to PAO/West are illustrated below as reference.

Sl.No.	Month	Head of Account as per instruments	Amount
01	Nil	3054-RMDD	Rs.50,000/-
02	27.06.18	2210-Medical &Public Health	Rs.25,961/-

It is also to be stated that most of the PAO have been initiating the work of providing full classification in the Bank Receipts in co-ordination with the Bank concerned.

Maintenance of recovery of expenditure through challan under Deduct Recovery head of account is a vital action in order to achieve correctness in the expenditure under a particular object head of account of the department. It is suggested that necessary instruction may be initiated with the department concerned for ensuring full classification under the head of account.

2.4 Wanting challans and vouchers.

During the course of compilation and validation of monthly accounts upto March 2019 in respect of CPAOs, we observed that various challans and vouchers had not been submitted along with the monthly accounts by the CPAOs. This tantamounts to submission of incomplete accounts leading to delay in timely and accurate compilation of accounts in the office of the Sr. Deputy Accountant General (A&E).

C.P.A.O. wise details of such Bank Receipts/Challans and Vouchers are shown below:

Name of office	BR/Challans (Amount in ₹)	Item	Voucher (Amount in ₹)	Items
CPAO(Hqr)	114,24,844/-	10	9,72,520/-	16
East	91,110/-	9	-	-
West	--	--	2161517	30
South	--	--	37,73,656	32
Total	115,15,954	19	69,07,693/-	78

The details of wanting of challans and vouchers are given in **Annexure-E**.

2.5 Inaccuracy in Monthly Civil Accounts.

(i) One of the purposes of Sikkim Integrated Financial Management System (SIFMS) is having a core accounting and analysis facility that would be a means for a long-term integrated solution for carrying out functions like Estimation, Planning, Budgeting and Control of resources of the State. However, these can be achieved only with accuracy of data available in the system

During the course of compilation of March 2018 data pertaining to Major Head 2055, it was found that voucher No. 1153, 1241 and 1242 dated 23.03.18 & 25.03.18 are adjustment bills having NIL amount. However, the Treasury while generating the accounts through SIFMS have wrongly shown the Gross amount of these vouchers as minus figures. Hence the figures given in the List of Payment and the figures shown in the Schedule of Payment differed.

Such errors defeat the very purpose of SIFMS, as inaccurate data will lead to erroneous estimation, planning etc.

(ii) Further during the course of compilation of accounts submitted by CPAO/Hqr., for the month of February 2019, it was observed that a challan bearing No. 1819 No-11001-67479, dated 22.02.2019 amounting to Rs. 25,00,00,000 pertaining to Major Head 5054 was forwarded to the O/o Sr. Deputy Accountant General (A&E), Sikkim, Gangtok along with the monthly civil accounts of February 2019. Schedule of Receipts was also generated for the challan. However, the said challan was not included in the Schedule of Receipts and was found to be an extra challan. Accordingly the same had to be sent back to treasury for proper accounting.

In the process of compilation, if the challan had gone undetected, the amount of Rs. 25,00,00,000 would not have been accounted for in the books of Treasury & O/o Sr. Deputy Accountant General (A&E), Sikkim, Gangtok.

(iii) While preparing the Monthly Civil Accounts by the Treasury, Pay & Accounts Office all paid vouchers should invariably be exhibited/included in the List of Payment, Schedule of payment before rendition of accounts to O/o Sr. Deputy Accountant General (A&E), Sikkim, Gangtok.

The following vouchers submitted by Try. PAO/HQr were found not accounted for in the LOP/schedule of payments and results extra voucher.

Sl. No.	Major Head	Voucher No, Bill No/Date	Amount (Rs)
1.	4202	Vr. No. 780 dated: 06.02.2019	68,65,147
2.	2052	Vr No. Nil. Bill No.421/MV/T, dated 21.01.19	53,370

Such extra vouchers & challans deplete the Receipts & Expenditure and also defeat the very purpose of proper accounting of Government Accounts.

Hence, the above vouchers & challan which have been excluded from the monthly accounts and not accounted for may be accounted for and intimated to the this office.

2.6 Creation of Treasury Suspense under 8658-00-102-01.

Under scrutiny of monthly accounts rendered by CPAO/South District, it was observed that Rs 4,00,000/- was booked under challan number 87 pertaining to 0039-00-105. Under the schedule of receipt provided by CPAO South pertaining to Major Head 0039, the same challan was booked with an inflated amount of Rs. 40,00,000 creating a Treasury Suspense of Rs 36,00,000 in the accounts of Sr. Dy. Accountant General for the month of May 2018.

2.7 Irregular booking of Deduct Refund figure.

Monthly Civil Accounts for the month of June 2018 was submitted to O/o the Sr. Deputy Accountant General (A&E), Sikkim, Gangtok by Treasury, Pay & Accounts Office, Headquarters on 11.07.2018. In these accounts, two vouchers relating Major Head (MH) 6003 was also included. However, one voucher bearing No. 1333, dated 12.06.18 amounting to Rs. 47,084/- which was a Deduct Refund voucher was erroneously booked as expenditure voucher.

Such errors create unnecessary wrong booking of figures under expenditure head while the actual booking of figures should have been as Deduct Refund.

2.8 Unacknowledged Cheques pertaining to Works and Forest Department.

There were 44 number of cheques amounting to Rs.74,36,655 under works division and 7 numbers of cheques amounting to Rs.2,23,074 under forest division still lying unacknowledged in the VLCS database of the Office of the Sr. Deputy Accountant General.

CPAO/South may initiate steps to reconcile these unacknowledged cheques so that proper broadsheets can be maintained in the Office of the Sr. Dy. Accountant General for 8782-00-102-02 Public Works Cheques.

2.9 Unencashed cheques in respect of Works & Forest Division (PAO/East) amounting to Rs.1.23 crores.

As per para 21 (v) of Hand Book for Payment and Accounting instructions under the Pay and Accounts System, if a cheque remains unpaid for any reason for twelve months after the month of issue and no request along with the time-barred cheque is received from the payee for issue of a fresh cheque, a non-payment certificate should be obtained from the bank and the cheque should be cancelled.

However, scrutiny of records, revealed that a total sum of Rs.1,22,51,350/- (detail list enclosed as **Annexure -F**) is lying outstanding due to non-encashment of cheques issued in respect of Works & Forest Divisions, which had expired their validity period. Consequently, the Public Account (Major Head 8782-Cheque Remittance) of the State Government is affected to that extent due to non-encashment of cheques.

Hence, appropriate measures are to be taken up immediately as per instructions contained in HBPAI so that necessary adjustment may be carried out in the accounts.

2.10 Non-acknowledgement of cash remittance into bank

Departmental cash remittance into bank depicted in the monthly works accounts under Major Head of account-8443 are being watched through a broadsheet for remittance in the office of the Sr. Dy. Accountant General(A&E),Sikkim. As soon as the cash is acknowledged by the bank by issuing an instrument through Bank receipt or challan, these are paired and nullified in the Broadsheet of remittance. As pointed out by Inspection Team for the year 2017-18, total unsettled cash remittance under PAO/West was ₹1.12 crores.

It is appreciable that immediate compliance has been made by PAO/West by rendering copies of challan amounting to ₹1.12 crores to the office of the Sr. Deputy Accountant General for further course of action.

As the balance of unacknowledged challan had been reduced to ₹22.70 lakhs it is suggested that copies of challan bank receipts may be provided for adjustment.

2.11 Discrepancy in Cash Balance figures between State Bank of Sikkim (SBS) and Chief Pay and Accounts Office (CPAO), South District.

Although the observation was issued by the last inspection team 2017-18, the position remained unchanged. Scrutiny of Monthly Accounts furnished by CPAO, South for the year 2017-2018, revealed that there are huge differences in Cash Balance figures between State Bank of Sikkim (SBS) and Chief Pay & Accounts Office (CPAO), South District. Details are appended below.

Month	PAYMENT			RECEIPT		
	As per SBS	As per CPAO	Diff.	As per SBS	As per CPAO	Diff.
Apr-17	0	229166623	-229166623	66180249	107483504	-41303255
May-17	704838118	477080642	227757476	74839311	75622399	-783088
Jun-17	448017202	287587766	160429436	126952032	300181240	-173229208
Jul-17	319056703	293712453	25344250	78683912	84995904	-6311992
Aug-17	361733153	293633453	68099700	78083248	76215869	1867379
Sep-17	534943473	319344881	215598592	154256517	143980149	10276368
Oct-17	411027007	241361374	169665633	92108985	80941258	11167727
Nov-17	459414673	397590565	61824108	97872692	95775340	2097352
Dec-17	351728442	221953004	129775438	99376009	102664838	-3288829
Jan-18	310240611	232147884	78092727	104342315	84884482	19457833
Feb-18	464773474	367763483	97009991	109251872	94752007	14499865
Mar-18	396150809	185489787	210661022	133967222	125206991	8760231
TOTAL	4761923665	3546831915	1215091750	1215914364	1372703981	-156789617

It is apparent from the above table that during 2017-18 there were differences in Receipt Rs.15.68/- crore and in Payment Rs.354.68/- crore which is very alarming. The action taken in the regard may please be intimated to the audit.

2.12 Double Accounting of Security Deposits under classification 8443 – 108.

The observation was issued by the last inspection team 2017-18, but the position still remained unchanged. On test check, it was revealed that an amount of Rs.2,05,30,200/- was credited in the month of January 2017 and February 2017 under Major Head 8443 in the Civil accounts rendered to the Sr. Dy. Accountant General by PAO South. The Challans which were incorporated in the accounts are as follows:-

Challan No	Challan Date	Amount in Rupee.
2332	6-Jan-17	6,23,000
2331	6-Jan-17	49,76,800
2635	10-Feb-17	12,44,200
2636	10-Feb-17	74,65,000
2742	24-Feb-17	24,88,400
5695	16-Feb-17	37,32,800
	Total	2,05,30,200

Later, in the month of June 2017, the same figure was reflected in the Works account under Form 80 amounting to Rs. 2,50,30,200/- under 8443-00-108 showing as credit resulting

in double booking in the Government Accounts leading to an inflated Cash Balance. The above instances may please be investigated and action taken intimated to this office.

2.13 Wrong exhibition of debit head of account in paid voucher submitted online

The commencement of submission of monthly treasury accounts through Treasury Interface (online) under SIFMS project was initiated from September 2018 monthly accounts. One of the intentions of the Government on online submission of monthly accounts refers to reduction in data redundancy i.e, curtailment in multiple data capturing of a single transaction.

During test check of a paid voucher No.1037/E dated 27.10.18 amounting to Rs. 11,312/- pertaining to Major Head 2851 rendered by the CPAO/East, it was observed that debit head as per physical voucher did not match with the classification received through treasury interface(online). Copies of voucher and online report was also shown to the Treasury office.

The above that the error could have occurred either due to (1) paid voucher being passed under the wrong head of account or (2) error in data transfer during preparation of monthly treasury accounts.

Scrutiny of the event may kindly be carried out and factual position intimated to this office.

2.14 Non submission of Forms and schedule along with Monthly Works Accounts

Para 4.4 of SPW (Form-83) envisages that the monthly works accounts are to be accompanied with following Forms & Schedule to the O/o the Sr. Dy.Accountant General Office.

Form No	Name of Document
80	Monthly Accounts
46	Schedule of Revenue Realised
74	Classified Abstract of Expenditure
64	Schedule of Works Expenditure
61	Schedule Docket (For each work) with Transfer entry order, Voucher
73	Stock Account
69	Schedule of Credit/Debit to Purchase supported by TEOs
70	Schedule of Misc. Public Works Advances
76	Schedule of Credit/Debit to Misc. Head of Accounts
79	Schedule of Deposits
65	Schedule of Deposit Works

Test check of Monthly Accounts of CAPO/East revealed that the following documents were found wanting in contravention to para 4.4 of SPW code.

1. 46A – Schedule of Revenue Realised.
2. 73 – Stock Account

3. 69 – Schedule of Credit/Debit to purchase supported by TEOs
4. 70 – Schedule of Misc. Public Works Advances
5. 65 - Schedule of Deposit Works.

It is suggested that the monthly works accounts may be rendered in complete shape.

2.15 Discrepancies in Form 79-Schedule of Deposits CPAO/East & Hqr.

Para 227 of Sikkim Public Works (SPW) Code 2009 states that a monthly extract known as the schedule of deposits (Form 79) showing each item, the opening balance, the credit and debit and closing balance, should be prepared for submission to the Head Office after proper reconciliation with the designated Pay and Accounts Office.

During test check of monthly works accounts of CPAO/East, pertaining to Urban Development & Housing Department, East district for- the year 2018-19, under mentioned discrepancies was found in Schedule of Deposit – Form 79.

East

Month of Account	Class of Deposit	Opening Balance	Credit during the month	Total	Debit during the month	Closing Balance
July 2018	Deposit of Contractors	54277778	358178	54635956	00	54635956
August 2018	Deposit of Contractors	54974128	511544	55485672	2474974	53010698

Hqr.

Month of Account	Class of Deposit	Opening Balance	Credit during the month	Total	Debit during the month	Closing Balance
December 2018	Deposit of Contractors	4,40,00,377	3,78,346	4,43,78,723	7,32,780	4,36,45,943
January 2019	Deposit of Contractors	5,94,56,506	11,66,739	6,06,23,245	1,52,733	6,04,70,512

Thus it can be observed from the above table that the closing balance of July and Dec.18 2018 does not match with the opening balance of August 2018 and January 19 accounts.

The above variation may please be looked into after proper reconciliation as mandated under para 227 of SPW Code 2009.

Reply: Try./PAO/East submitted the copy of action taken on above and the difference was rectified and streamlined from the accounting month April 2019-20.

2.16 Wrong exhibition of departmental cheque encashed figure in cash remittance account.

According to the allocation of the Demand book for grant, departments are being categorized to their respective demands for exercising departmental business. The departmental cheque are being watched through the categorized code as (1) 8782-00-102-Public Works Department, 8782-00-103-Forest Department and 8782-00-108-Other Department as specified under:

<p>(1) <u>8782-102-Public Works Department</u></p> <p>(i) Roads & Bridges</p> <p>(ii) Building & Housing Department</p> <p>(iii) Power Department</p> <p>(iv) RDD</p> <p>(v) Irrigation</p> <p>(vi) PHE</p> <p>(vii) Health</p> <p>(viii) HRDD</p>	<p>(ix) UD&HD</p> <p>(x) Land Revenue(NC)</p> <p>(xi) Agriculture</p> <p>(xii) Animal Husbandry & Fisheries</p> <p>(xiii) Horticulture</p> <p>(xiv) Tourism</p> <p>(xv) SLA</p> <p>(xvi) Fisheries</p>
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<p>(2) <u>8782-103-Forest Department</u></p> <p>(i) Forest</p> <p>(ii) Land use</p> <p>(iii) Wild life</p>	<p>(3) <u>8782-108- Other Department</u></p> <p>(i)SNT</p> <p>(ii)Lotteries</p>
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It has been observed from the monthly cash remittance statement of the PAO/East that departmental cheque encashed figures were exhibited as indicated below:

<p><u>8782-103-Forest Department</u></p> <p>(i) Forest</p> <p>(ii) Land use</p> <p>(iii)Wild life</p> <p>(iii) Fisheries</p>	<p><u>8782-108- Other Department</u></p> <p>(i) SNT</p> <p>(ii) Agriculture</p> <p>(iii) Animal Husbandry</p> <p>(iv) Horticulture</p> <p>(v) Tourism</p> <p>(vi) S.L.A.</p>
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Try./PAO/East is suggested that the matter may be taken with IT Cell, FRED to modify format/report to ensure correct format of accounts. Action taken in this regard may be intimated to this office.

2.17 Recording correct and complete Accounts classification

Para 25 of Sikkim Financial Rules (SFR) , 1979 mentions that any person paying money into the bank shall present with it a challan in the prescribed form showing distinctly the nature of the payment, the person or Government officer on whose account the payment is made, and all information is necessary for the proper account Classification of credit.

During compiling of Monthly Civil Accounts of CPAO/East, the following Bank Receipts (Deduct Refund) have been included in the respective accounts which mentioned only the Major Head but not the detailed head into which the amounts are to be credited.

Sl.No.	Major Head	Challan No./Date	Amount
1.	2210	1819N-11010-7168/28.08.18	42,00.00
2.	2055	1819N-11023-6779/04.06.18	18,389.00
3.	2055	1819N-11023-6812/04.06.18	407.00
4.	2202	1819N-11046-445/04.06.18	25,707.00
5	2210	1819N11010-12388/21.02.19	43, 834.00

Incomplete classification leads to erroneous booking of figures in the books of the O/o Sr. Dy. Accountant General (A&E), Sikkim, Gangtok which will lead to difference in the detailed head wise total with Departmental figures.

The Departments and State Bank of Sikkim may be instructed to mention the complete classification in the Bank Receipts/challans in accordance with provisions contained in SFR.

2.18 Non-reconciliation of Cash balance of the Government of Sikkim and non introducing of the system DMS/VDMS

In order to exercise control over banking transactions, a system should be in place for preparation of Bank Reconciliation Statement on regular periodical interval to identify the discrepancies between the cash balance as per accounts and that of the Bank so that steps can be taken for clearance of such discrepancies early. More the delay in identifying the reasons for discrepancy, more difficult it becomes for both the account holder and the Bank to clear the discrepancy.

The O/o the Sr. Dy. Accountant General (A&E) Sikkim prepared only the monthly civil accounts & Annual Finance & appropriation accounts of the Government of Sikkim after compiling the instruments viz, vouchers, challans/Bank receipts etc. as received from the different CPAOs. No inter-government transactions are settled by this office in the absence of the RBI operation in this State. These are settled by the State Government directly by means of

Cheques/Bank Draft. Even the receipts of central assistance to the State Government are not adjusted in accounts by this office. These are received directly by the State Finance Department and incorporated in the State Accounts through the monthly accounts submitted to this office.

The State Bank of Sikkim is the Banker of the Government. State Bank of Sikkim honours government payments and collects revenue (own revenue) of the Government and submits accounts of daily/monthly transaction to the each CPAOs for submission to the office of the Sr. Dy. A.G.(A & E) Sikkim. Only a consolidated statement of receipts and expenditure of each month are forwarded by the State Bank of Sikkim to office of the Sr. Dy. A.G.(A & E) Sikkim.

After preparation of monthly civil accounts, we noticed a difference between the closing cash balance as per compiled accounts and the balance communicated by the State Bank of Sikkim (SBS) through monthly statements. This difference is pointed out regularly while submitting the monthly accounts to the State Government with the request for early reconciliation.

Para 42 of Account Code Volume II and Rule 33 of Accounting Rules for Treasury 1992 states that Verified Date Wise Monthly Statement (VDMS) of Payment/Receipt by SBS and its verification and certification by Director of Treasury/CPAOs and Accountant General Office are to be submitted along with monthly accounts.

Although, the standard forwarding letter of the monthly civil accounts finds mention (Sl No. 23 & 24) of enclosure of VDMS statement for both receipt and payment, in actual these statements are not submitted along with the monthly accounts. In the absence of these statements, the SBS figures and these of the compiled figures (Treasury) cannot be reconciled by authorities of both sides.

PART-3

DEFECTS AND OTHER IREGULARITES NOTICED DURING INSPECTIONS OF THE TREASURY/CPAO OFFICES FOR THE YEAR 2018-19.

3.1 Outstanding balances under PAO and Cash Settlement Suspense.

As per the broadsheet maintained in the office of the Sr. Deputy Accountant General (A&E), the appended table below depicts the accumulation and clearance of transactions in respect of PAO and Cash Settlement Suspense. Although 60.57 percentage clearance of PAO suspense was achieved in this financial year i.e., 2018-2019, the total outstanding still remains to the tune of ₹3,36.06 lakhs. Similarly, in case of CSS Suspense, the unsettled amount depicted as closing balance as on Feb'2019 has increased to ₹19.11 lakhs when compared to that of the closing balance of March-2018 which was ₹12.80 lakhs only.

TYPE	OPENING BALANCE ₹	ADDITION DURING THE YEAR ₹	TOTAL UPTILL THE YEAR ₹	CLEARANCE DURING THE YEAR ₹	%TAGE OF CLEAR ANCE ₹	CLOSING BALANCE ON FEB'2019 ₹
PAO SUSPE NSE 8658- 00-101	3,90,26,568	4,61,94,433	8,52,21,001	5,16,15,100	60.57	3,36,05,901
CSS SUSPE NSE 8658- 00-135	12,79,944	54,26,775	67,06,719	47,95,805	71.50	19,10,914

It is suggested that necessary action may be initiated to clear the unsettled amount and the same be intimated to this office.

3.2 Adverse balance shown in the ledger of Accountant General office pertaining to 8342-00-117 Defined Contribution Pension Scheme for Government Employees.

Defined Contribution Pension Scheme for Government Employees was initiated by the Government of Sikkim in September 2006 under classification 8342-00-117. Contribution received from the employees once accumulated under the respective classification is periodically transferred to National Securities Depository Limited (NSDL). This transfer has been taking place periodically and smoothly till financial year 2014-2015. From financial year 2015-2016 adverse balance was seen under the ledger maintained by the Office of the Sr. Dy. Accountant General (A&E). In the month of March 2016, the total amount credited under 8342-00-117 was ₹8.20 crores whereas the amount paid to NSDL was ₹12.55 crores reflecting

an adverse balance of ₹4.35 crores which was regularised during the subsequent month. Similar type to transaction were noticed in the fiscal year 2016-2017, 2017-2018 and 2018-2019 which are as follows:-

Year	Month	Opening Balance	Receipt during the month	Total amount Credited	Amount transferred to NSDL	Closing Balance
₹ in Crores						
2016-2017	March	5.01	0.80	5.81	10.39	-4.58
2017-2018	November	5.04	3.34	8.38	12.95	-4.57
2017-2018	December	-4.57	3.25	-1.32	0	-1.32
2017-2018	January	-1.32	3.32	2.00	12.53	-10.53
2017-2018	February	-10.53	3.43	-7.10	6.69	-13.79
2017-2018	March	-13.79	0.78	-13.01	.04	-13.05
2018-2019	January	9.41	4.69	14.11	22.35	-8.24
2018-2019	February	-8.24	4.13	-4.11	0	-4.11

Reason for adopting the above procedure leading to adverse balances under the head 8342-00-117 may please be intimated to this office with relevant documents.

3.3 Rush of expenditure

As per note 2 and 3 under rule 84 Sikkim Financial Rule 1979, it is contrary to the interest of the Government that money should be spent hastily because it is available or that the lapse of a grant could be avoided and rush of expenditure particularly in the closing of month of the financial year shall be regarded as breach of financial regularity and should be avoided.

During test check (CPAO/South) it was observed that following department has incurred expenditure at the close of financial year i.e. during March 2019 which is violation of the rule as mentioned above.

MH	Expenditure up to Feb.2019	Expenditure during March 19	Percentage of Exp.
2401	₹ 8,90,11,933	₹2,66,95,896	23%
4403	₹99,782	₹1,98,863	67%

3.4 Improper budgeting

During test check of expenditure in respect of CPAO/South pertaining to the classification 2401-00-104-16-48-13 for the period 01-04-2018 to 31/03/2019, an excess expenditure of Rs. 1039/- was depicted. The original budget allocation for the above classification was Rs 60,000/- against which an expenditure of Rs 55,039/- was made. Further without any analysis an amount of Rs. 6,000/- was surrendered reducing the total allocation to Rs. 54,000/- resulting excess expenditure of Rs. 1,039/-.

The matter may be taken up with the IT cell and check/restraints embedded in the system to avoid such instances in future.

3.5 Improper maintenance of cheque stock register.

On scrutiny of check stock register pertaining to Pension Division, the following points are observed.

(1) As per the cheque register, last entry for cheque receipt was made on 23.02.2016 for 34,500 nos of leaves bearing no. 052501 to 087000. Distribution of above cheque was done till 20.02,2019 vide page 27 for 20,100 nos and page 28 for 10,500 nos respectively. Altogether, 30,600 nos of cheques leaves were recorded as distributed and no further record was made for remaining 3,900 cheque leaves till date.

(2) Further, specific financial year header in the register also not provided between the year 2015-16 and 2019-20 for monitoring the closing and opening balance.

It is suggested that the above variation of undistributed cheque leaves may be scrutinised for regularization, and updated accordingly.

3.6 Reconciliation of figures booked under 8009-State Provident Fund, 8011 Insurance and Pension Funds and 8342 other deposits pertaining to minor head 117:- Defined Contribution Pension Scheme for Government Employees.

Sikkim Integrated Financial Management system is the software which is being presently used in Sikkim catering to all the financial transactions/accounts in the State of Sikkim. The Sikkim Integrated Financial Management System has three different interfaces, namely, Treasury Civil, Treasury Works and Forest and Treasury PGIPF.

Pension, GPF & GIS Office uses the same interface which is interlinked to the transactions carried out by the Treasuries in the respective districts. Entitlement functions such as GPF, GIS, CPF, NPS and pension are maintained by fetching the online data of SIFMS. Apart from this there are instances where salary bills are prepared manually in most of the Block Administrative Centres. Funds allocated to these salary bills are met from Grants-in-Aid received and expenditure is debited to 2202 Education and 2515-Other Rural Development Programmes under minor head 196 and 198 Assistance to Zilla Parishads/District Level Panchayats and Assistance to Gram Panchayats respectively. Deductions carried out through these vouchers are manually routed back to Government Accounts by depositing challan/Bank Receipts under the respective heads such as GIS, GPF, CPF etc. The process of obtaining the deductions made by the employees whose salary falls under this category is a long and tedious process where the physical instrument needs to reach the PGIPF office along with salaries details of the employees.

Senior Deputy Accountant General office Voucher Level Computerisation System presently imports data from the SIFMS database which is the data compiled and processed by the State Government. The same data is also shared by the PGIPF cell and maintained in their

respective interface of SIFMS. Irrespective of the source being the same, variation in figures compiled in the office of the Sr. Deputy Accountant General and PGIPF cell exists calling for reconciliation to narrow the differences. As all these transactions are routed through the SIFMS database, it is suggested that an analytic mechanism may be developed in the SIFMS software which could portray the main areas where the differences arise which would help in taking remedial measures for rectifying the differences.

Action initiated on this matter may please be intimated to this office.

3.7 Implementation of Digital Life certificate to the pensioner.

In a conventional way of getting pension, a pensioner has to provide life certificate to the authorized pension disbursing agencies and by presenting oneself before the pension disbursing agency or so on.

This very requirement of personally being present in front of the disbursing agency or getting a life certificate often becomes a major hurdle in the process of seamless transfer of pension and causes a lot of hardship and unnecessary inconvenience particularly for the aged and infirm pensioners who cannot always be in a position to present themselves.

With the aim of curtailment of such boundary and for easing pension drawing process, the government of India has already introduced Digital Life Certificate, a biometric enabled digital service for pensioner of the Central and State government or any other government organisation. The Digital Life Certificate for pensioners scheme of the Government of India known as “Jeevan Pramaan” under the Uniform resource URL as <https://jeevanpramaan.gov.in>

If any action has been initiated to implement this service in the PGIPF Cell, it may be intimated to the inspecting team. If not, the feasibility of implementing this service and linking it with the PGIPF Cell may be explored and intimated to this office.

3.8 Segregation of old pensioner who have attained the age of 80 years and above

Pensioners attaining the age of 80, 90, 95 and 100 years are to be granted additional pension of 20, 30, 40, 50 and 100 percent respectively under Sikkim Government Services (Revised Pension) Rules 2010 vide notification number 40/Fin/PGIF dated 12.1.2010 para 4.

To provide this benefit to the eldery pensioners, Pension Cell should monitor the pensioner/family pensioner age so that this benefit could be passed on to the elders on time. On inspection, it was found that no such records/list was maintained in the Pension Cell whereby the implementation of this scheme could be monitored. It is suggested that a system may be developed electronically for closely monitoring the implementation of this scheme so that no elders are deprived of this benefit. Development in this matter may be intimated to this office.

3.9 Inadequate information in the report of pension Payment of treasury report generated through the SIFMS PGIPF module

On scrutiny of the report presented to the inspecting team which was generated by the SIFMS, it was noticed that the PGIPF module had inadequate information. The information which was not found in the report was that the Pensioner's date of birth was not depicted on the report, additional quantum of pension/family pension was also not depicted and the time stamp on which the report was generated along with the name of the user generating the reports was also missing.

It is suggested that PGIPF cell should change the format of report and incorporate all these informations into the report enabling efficient disbursement of pension. Action on this may be intimated to this office.

3.10 Allotment of PRAN (NPS)

As pointed out during the last inspection 2017-18, the position of non-allotment of PRAN still exists. The number of employees who not enrolled under New Pension Scheme have increased to 4578 (up to March 2019). It is suggested that remedial steps be taken by advertising through local news paper/media educating the new employees about the process of applying for allotment of Permanent Registration Account Number so that the positing of non allotment of PRAN in 4578 cases is reduced. Action initiated in this regard may be intimated to this office.

3.11 Unencashed cheques (MH 8670)

As observed during last inspection for the period 2017-18, the number of unencashed cheque was 48 amounting to ₹8,33,343/- after Scrutiny of Cheque Reconciliation Register submitted by PAO, S.L.A.Sectt., after scruting of cheques of unencashed cheques was reduced to 5 amounting to ₹49,995/- as mentioned below:

Year	Cheque	Amount (₹)	Total number of unencashed cheque
2016-17	Ch. No. 0500493	7,500/-	3
	Ch. No. 050236	7,500/-	
	Ch. No. 050686	10,000/-	
2017-18	Ch. No. 051936	10,000/-	2
	Ch. No. 217170	14,995/-	
Total		49,995/-	5

Although the number of unencashed cheques has reduced from 48 numbers to 5, the position of these unencashed cheques amounting to ₹49,995/- is still lying unadjusted till March 2019. It was suggested that necessary action be initiated for early clearance of outstanding cheques.

3.12 Manual Preparation of monthly Civil accounts.

Inspection P.A.O./SLA revealed that high level of manual intervention was done in most of the reports submitted to office of the Sr. Deputy Accountant General, Sikkim, Gangtok. The figures booked under 8670-00-104 treasury cheques being fetched from the report 'Statement of Reconciliation between the Bank figure and Cheque Figure', where PAO cheque Receipts are taken as 'receipt figure' and Disbursement as per bank statement is taken as 'payment figure' under 8670-00-104. It was seen when the same report was generated, figure under disbursement as per Bank Statement was not depicted. This figure was manually collected and shown in the report fetched from the total amount of Bank Scroll pertaining to the concerned month. The same figure shown under 8670-00-104 was again manually inserted and considered as 8999- cash balance pertaining to the concerned month. Cash balance as per the accounting principle is cash balance of the previous month considered as opening balance added to receipt during the month minus disbursement during the month.

3.13 Unencashed Cheques in respect of Works & Forest Divisions amounting to ₹4.84 lakh

As per para 21 (v) of Hand Book for Payment and Accounting instructions under the Pay and Accounts System, if a cheque remains unpaid for any reason for twelve months after the month of issue and no request along with the time-barred cheque is received from the payee for issue of a fresh cheque, a non-payment certificate should be obtained from the bank and the cheque should be cancelled.

However, scrutiny of records in respect of CPAO/Hqr., revealed that a sum of ₹4,83,776/- (detail list enclosed) is lying outstanding due to non-encashment of cheques issued in respect of Works & Forest Divisions, whose validity period has expired. Consequently, the Public Account (Major Head 8782-Cheque Remittance) of the State Government is affected to that extent due to non-encashment of cheques.

Hence, appropriate measures may be taken up immediately as per instructions contained in above mentioned Para, so that necessary adjustment can be carried out in the accounts.

3.14 Account of Cheque Books.

In accordance with para 27 (f) of Hand Book of Payment and Accounting Instructions, a stock register of cheque books/forms should be maintained in Form 26 to keep an account of receipts, issues and balance of cheque books/forms. Each morning, the Superintendent, Cheque Section should take such cheque books from the Accounts Officer in-charge as are likely to be used during the course of the day and should remain responsible for the in use and return of the balance at the close of the day. Another register should be maintained by Superintendent for showing the cheques received by him each day and those returned by him. The entries should be made by the Superintendent with high dated initials in this register.

Para 28 of the handbook also mandates that an account of the cheque forms used daily should be maintained and closing of the account shall be done daily.

While reviewing the register of “Stock Account of Cheque Book Forms” (Plan) maintained by Treasury, CPAO, Headquarter, Gangtok, it was found that the following number of cheque books were received.

Sl.No.	No. of cheque book received	Date of receipt.
1.	50 (fifty)	17.05.18

However, initials/signature of the authority who received these cheque books were found wanting, columns such as Balance returned and Initial of Accounts Officer were found blank and daily closing of accounts of the cheque book were also not mentioned.

Information and Technology Audit of Treasury Computerisation.

3.15 Maintenance of Software Register.

A software register needs to be maintained in all government organisations on the basis of softwares installed on the computer system. This register would help in using authenticated commercial software bearing proper licenses before being installed on the department’s infrastructure.

New computers procured by the department came with preloaded Operating System and a genuine product key and restore disk. If the operating system is documented and kept in proper custody, the systems can be revived effortlessly whenever an operating system error occurs. Anti virus software used in the office could also be in listed in this register along with the installation location and its validity period.

On inspection it was found that no such register, documentation of the various software used in the office was found. Hence it is suggested that a register be manually or electronically maintained by the Chief Pay and Accounts Office(West, South & PGIPF).

3.16 Centralised anti virus software.

On inspection it was found that the desktop terminals used in the Chief Pay and Accounts Office was secured with standalone Anti-virus only. As the SIFMS is installed in the Pay and Accounts office under a network environment, it is suggested that an anti-virus should be used on the network which could automatically update the virus definitions from centralized server on daily basis. There are many other advantages when a network antivirus is used. Guidance can be taken from the local National information Centre for procurement and installation of a robust network antivirus.

Action initiated towards their may be intimated to this office.

3.17 Hardware inventory registry.

As per standard norms, all workstation hardware and associated peripheral equipment are to be marked with a unique asset identification code. The asset identification code should follow a defined naming convention that would uniquely and appropriately identify the asset. During the course of inspection of Treasury/Pay & Accounts Office, Hqr./East, West, South & PAO/SLA it was observed that the inventory register of IT assets is being maintained by the Treasuries. However, the asset identification code is not marked on all the IT hardware viz. Laptop, monitor, keyboard, CPU, server etc. Hence, due to non allotment of unique asset identification code to all IT hardware assets, the objective to maintain appropriate protection of organizational assets is defeated. Accountability for assets helps to ensure that appropriate protection is maintained. Treasury, Pay & Accounts Office is advised to mark all IT hardware accordingly.

3.18 Non engagement of Annual Maintenance Contract.

During inspection it was revealed that the office of the Chief Pay and Accounts Officer West had not entered into any Annual Maintenance Contract for the valuable IT peripherals. Any hardware failure was attended by technical personal on payment basis.

Any hardware failure, may it be computers, network switches, UPS etc., would hinder the smooth transactions of the functionality of the SIFMS software. Downtime experienced due to hardware failure could be elongated in the absence of Annual Maintenance Contract. Once Annual Maintenance Contract is entered into by Chief Pay and Accounts, all the hardware are covered under it and would be replaced as per the contract drawn upon.

Hence, it is suggested that the IT peripherals in Treasury would be more secure if Annual Maintenance Contract is entered into with an efficient IT Firm. Action initiated towards this suggestion may please be intimated to this office.

3.19 Locking of Historical Data in SIFMS database.

On test check it was revealed that for the month of July 2018, figures booked under 8670 Cheques and Bills had been inflated by Rs 1,07,970 after rendering accounts to the office of the Sr. Deputy Accountant General. The figure booked as per the old report (Statement for Reconciliation between the Bank Figure and Cheque Figure) generated on 11/08/2018 amounting to Rs 24,74,87,632 was booked under 8670 in the VLCS database of the Office of the Sr. Dy. Accountant General, Sikkim. During test check, the same report was generated through the SIFMS on 7/05/2019 where the figure had been changed to Rs. 247595602 showing an increase of Rs 1,07,970.

On further investigation it was seen that the difference was due to changes in the list of payment under Major head 2059.

The matter may be taken up with the IT cell and remedial precautions embedded into the system to secure these type of changes after due accounting month is closed.

3.20 Information Security (IS) Policy Manual.

In the present era of office automation covered totally by Information Technology a policy which guides the organisation on the security of valuable information flow should be adopted. Most of the Government organisations have a drafted Information Security (IS) Policy Manual which is followed by the organisation under this present information technology. This manual could broadly guide the Treasury on aspects such as Physical Security, Network Security, Application Security, Information Security Governance, Physical information processing, Computing Environment, Software uses etc.

On inspection it was found that no such manual was used in the office of the Pay and Accounts West, South &SLA. Hence it is suggested that necessary steps may be initiated to explore drafting of an exhaustive Information Security(IS) Policy Manual. Help can be taken from IT personnel's of the IT Cell under Finance and Revenue and Expenditure Department (FRED) for preparation of this manual.

Action initiated towards the matter cited above may be intimated to this office.

3.21 Incomplete report of Statement Showing Cash Remittance

The observation was issued by last inspection team 2017-18 but the position remained unchanged. While scrutinizing the reports generated through the SIFMS software, it was revealed that the Statement showing Cash Remittance A/C of Self Drawing Department as per Bank Scroll did not have the month printed on the header of the report. The report fetches figures pertaining to 8782 Cash Remittance and is submitted to office of the Sr. Dy. Accountant General (A&E) to along with the civil accounts till date does not bear the month name and financial year. The reports pertaining to a financial year printed could not be analyzed due to this flaw. CPAO/South is suggested that the matter be taken up with the IT Cell of FRED and the report rectified accordingly depicting the month and financial year to which it pertains and intimated to this office.

3.22 Adoption of password policy.

A comprehensive policy for maintaining the security of user which is authenticated by password only needs to be implemented in the SIFMS software. Although the department has agreed that certain level of password policy is being maintained, on inspection of PAO/ West, South, SLA and PGIPF it was seen that certain features needs to be added in respect of password policies are as follows:-

- 1) The application should lock out user id after a configurable number of unsuccessful attempts.
- 2) The application should display the last login status (successful/unsuccessful, time)
- 3) The application should force the user to change their password in a certain time span.
- 4) The application should restrict user authentication whose password expired until the user changes the expired password.
- 5) The length of the password should be more than eight characters having one or more special character one or more upper case and one or more lower case and one or more numerical character.

As login credentials is authenticated only by password in the absence of other login credentials such as biometric authentication or digital certificate a strong password policy having the above features needs to be adopted to secure the system.

Since the SIFMS software is in the process of being upgraded to version 2, other login credentials like biometric authentication or digital signature may be also explored to secure the SIFMS system.

3.23 Computer Virus control.

Computers infected with viruses or malicious code could jeopardize information security by contaminating data. Computer viruses are data destructive programs written with the intent of copying and spreading the destruction to other computers and programs.

Finance, Revenue & Expenditure Department OM No. 4(370)/2009-10?Fin/1023/13, dated 28.11.2012 appended “Sikkim Financial Rules (SFR), 1979 (Third Edition), 2014” states that all computers operating SIFMS are to adopt Trend Micro Antivirus of National Informatic Centre (NIC).

Further, Department of Information and Technology, Government of Sikkim has issued guidelines vide Notification No. 365/DIT/18, dated 06.06.18 that antivirus software procurement is to be based on number of user licence required for the whole department. Any licensed Anti virus software can be procured with the preference given to procuring combining 10 user licence of software instead of procuring individual licence for each user.

- (i) During the course of Inspection of Treasury, Pay & Accounts Office, Headquarters, it has been observed that out of the available hardware in the organization, 14 machines were physically verified for antivirus. The findings of the verification is as under :

1. One machine bearing Sl No. 911AA015504 was infected with virus.
2. 05 Machines used for SIFMS purpose had no anti virus installed in the machines exposing threat to data.

3. One machine was installed with Quick Heal antivirus but the same was expired.
4. One achines were installed with Trend Micro but the software was not updated.
5. Other machines were installed with various antivirus software viz. Panda free antivirus, Micro Essential Security etc. which is not in contravention the Government instructions contained in SFR.

(ii) It has also been observed in Treasury, Pay & Accounts Office, East that out of the available hardware in the organization, 08 machines were physically test checked for antivirus. Out of these 04 machines were found to be virus infected and the other four machines were running outdated anti virus which may lead to victim of software counterfeiting.

Keeping abreast of the continued every day change in technology the following General guidelines on computer virus control may also be followed along with the guidelines issued by the Government of Sikkim.

1. To ensure that the latest version of anti-virus is installed on all workstations, laptops and servers.
2. To ensure that anti-virus software is run on network file servers on a regular basis, preferable daily.
3. To ensure that all servers and desktops are automatically updated with the virus definitions from centralized server on daily basis.
4. To ensure that the Anti-virus solution is with automatic support and manual program and definition update.

3.24 Information Technology (IT) controls and IT security-Personal Information Processing/Storage Equipment.

Sikkim Integrated Financial Management System (SIFMS) was implemented during the year 2012 at all Treasuries, Pay & Accounts Office with an aim to achieve full computerization on treasury system.

As per the Instructions on SIFMS available in the Finance, Revenue & Expenditure Department (FRED) website www.sikkimfred.gov.in (Government of Sikkim Instructions para 8.4 of Sikkim Financial Rules, 1979, Third Edition) the need for SIFMS is summed up as follows :

- I) To integrate latest technology in the Government accounting to make the government accounting more transparent and accurate.
- II) To get the status of receipts and payments immediately and thus the cash balance available with the Bank.
- III) To get department-wise financial information as and when required for submission to the ministry of Finance.

- IV) To get detailed information on receipt and expenditure for reconciliation of expenditure with the record maintained with the Office of the Sr. Dy. Accountant General.
- V) To get scheme-wise information.

In order to achieve the above goals and to keep the SIFMS data intact, the following guidelines may be adopted.

1. Personal information processing equipment like laptops, disk drives, pen drives etc. should not be allowed inside the treasuries. Any such devices, if brought into the Treasuries, are to be allowed only with the required prior permission from concerned authorities.
2. All information storage media (eg hard disks, magnetic tapes, CD ROMs etc) are to be physically secured.
3. Physical access to magnetic tape, disk, CD libraries etc. is restricted to authorized personal based on job responsibilities.
4. Back-up media are stored in fire resistant safes or cabinets.
5. Any storage media (eg. Hard disks, magnetic tapes, CD ROMs etc.) are not allowed out of the treasuries, without adequate clearances/approvals.
6. The inventory of all information storage media (eg. Hard disk, magnetic tapes, CD ROMS etc.), used within the treasuries is maintained and reconciled on a monthly basis.

3.25 Non functional reports in SIFMS under Final Accounts.

The final output of an accounting software is complete only when the reports under Final Accounts are complete and displays the actual financial transaction of the government with an analytical view to make necessary financial decisions.

During test check of reports of PAO/S.L.A., that were attached under the menu Final Accounts in the SIFMS system which usually is submitted to office of the Sr. Deputy Accountant General, the following observations are made which is appended the table below :-

SL.NO	Name of the Reports	Remarks
1.	Schedule of Receipts (Top Sheets) For Bank Receipts	Most of the receipts are done by summary of adjustment and summary of transfer entry this report does not fetch any BR details.
2.	Schedule of Receipts (Top Sheets) For Bank Refunds	-DO-
3.	Statement of Deduct Expenditure	During September'18 and February'19 an amount of Rs 34612/- and Rs 40914/- was

		refunded, these amount was not displayed in the report. In fact this report was not completely functional.
4.	Statement showing Major Head wise BR (Refund)	Not functional
5.	Statement Showing Cash Remittance - Detail	Not functional
6.	Statement Showing Cash Remittance - Summary	Not functional
7.	Date wise Payment as per Bank Scroll Cheque Issued by CPAO	Not functional and is made manually as bank does not provide data manually.
8.	Covering letter	Although report is present, covering letter is being prepared manually as it does not fetch proper data.
9.	District receipt	Report is present but manual intervention is being done as to insert figures in 8999 cash balance.
10.	District Payment	Report is present but manual intervention is being done before submitting it to office of the Sr. Dy. Accountant General.
11.	Statement for Cheque Reconciliation	Report is present but figures under disbursement as per bank statement is manually inserted and submitted to office of the Sr. Dy. Accountant General.
12.	Annexure B (Total transaction shown with opening balance receipt during the month and payment during the month and wherein the cash balance is derived at the end)	Not functional

13.	Bank Letter	Not functional
14.	Statement of Tax	Not functional

15.	Bank Receipt Summary	Not functional
16.	Cheque Summary	Not functional

As per the above observation it was seen that Sixteen (16) reports are not functional and some required manual intervention before submitting it to the Office of the Sr. Dy. Accountant General.

The above observations may be investigated with the help of IT Cell, Finance, Revenue and Expenditure Department, Government of Sikkim

3.26 Network Security.

Department of Information & Technology (IT), Government of Sikkim vide letter dated 522/DIT/18, dated 31.08.18 has submitted a Technical Report to Treasury, Pay & Accounts Office (TPAO), Headquarters, Gangtok. In this report the IT department has recommended that the present condition of LAN network connectivity system of pre-check section and the outdated & malfunctioned computers of the T/PAO requires up-gradation. The up-gradation is to be done with genuine Windows OS as mentioned in the IT procurement guidelines.

Based on the above recommendations, T/PAO has moved a proposal for procurement of 10 i3 machines along with fresh LAN cabling in Pre-Check

Section. However, due to want of preparation of detailed justification as desired by higher authorities, the proposal of T/PAO is still pending and the daily work is still being continued with the outdated machines and faulty LAN network.

It is suggested that T/PAO, Headquarters may accelerate the process of procurement of new machines and laying of fresh cabling of LAN connections to improve the working environment in the everyday changing IT scenario.

Treasury/PAO, Headquarters is also advised to adhere to the applicable standards while preparing the LAN connection. Network administrator may also be identified and given the task of maintenance of Data Centre LAN. The IP policies of the system may also be mapped to the schematic standards and policies adopted by the WAN.

3.27 Mismatch figure shown in the different head in Monthly Accounts and SIFMS by CPAO/Hqr. And CPAO/East.

Figures under Major Head 8999 provided by the treasury is directly accounted for in the Database of the Sr. Dy. Accountant General (A&E). These figures are furnished by the treasury while rendering the civil accounts in the reports pertaining to District Receipts and Payment.

Browsing the actual current data in the SIFMS software revealed that certain figures under the Major Head 8999 differs with the 8999 figures rendered to O/o Sr. Dy. Accountant General (A&E). As a result of this, an amount of ₹195 crore was shown as adverse balance under the cash balance of this office. This practice violated the integrity of data as per the guidelines of IT control.

Differences under 8999 between Monthly Accounts figures and SIFMS figures in respect of Treasury/CPAO(Hqrs).

Head	Month/ Year	Figure booked through Monthly Accounts		Figure shown in SIFMS	Difference
		Receipt	Payment		
8999	May-2018		2826337319	3454407844	628070525
	June-2018		1182830560	1269295790	86465230
	July-2018		3373996208	3635190405	261194197
	Aug-2018		1882501880	2214865597	332363717
	Sep-2018		471316078	865679006	394362928
	Oct-2018		4478538310	4478538310	0
	Nov-2018		1606738401	1606738401	0
	Dec-2018		1158236275	1158236275	0
	Jan-2019		2262921749	2262921749	0
	Feb-2019		2367724165	2617724165	250000000
	March-2019		276100860	276100860	0
		Total	21611140945	23839698402	1952456597

Differences under 8999 between Monthly Accounts figures and SIFMS figures in respect of Treasury/CPAO/East:-

Head	Month/ Year	Figure booked through Monthly Accounts		Figure shown in SIFMS	Difference
		Receipt	Payment		
8999	April - 2018	2176681290		2180681290	4000000
	June - 2018	799526735		799440313	-86422
	Feb – 2019	1876730244		1874691683	-2038561
	Total	4852938269		4854813286	1875017

After rendition of monthly accounts to the Office of the Sr. Dy. Accountant General (A&E), it may be ensured that the accounting months are closed immediately in SIFMS. This will stop logging into the closed monthly accounts and figures getting altered in the future.

3.28 Check for Business Area/General control and I.T. Security as submitted by the Pay and Accounts offices is enclosed as Annexure 'A' & 'B'.

Part – IV

GENERAL ISSUES

4.1 Reconciliation certificate of the Pay & Accounts Office.

The Pay & Accounts Office has been issuing reconciliation certificate to the respective D&DO of the departments concerned for onward reconciliation with the office of the Sr. Dy. Accountant General(A&E) on periodical basis vide office memorandum No.759/Fin/Acctts(GOS/ADM/B-190/2012) dated 28.12.2016 of the Finance, Revenue & Expenditure department, Government of Sikkim. It has been observed that the reconciliation certificate proforma which was initially framed by the authority was further diverged and not in complete shape for securing optimum reconciliation as follows:

- (1) Progressive figures of the expenditure/revenue at the closure of quarter are not being exhibited in the format.
- (2) After merger of Plan/Non-Plan accounts, the column is not required in the format.
- (3) The figures in respect of revenue earning department is not being exhibited in the prescribed format.

Hence, it is suggested that a modification in reconciliation certificate may be carried out with proper authority as suggested below and action taken may be intimated to this office.

Sl. No	Head of Accounts (Receipt/Payment)	Budget Provision/Estimate of Receipts	Reconciled figure(s) for the quarter (Receipt/expenditure)	Progressive figure(s) upto the quarter (Receipt/expenditure)
A	Expenditure			
1				
2				
B	Revenue			
1				
2				

4.2 Non submission of “Supplementary Statement on AC bills” along with Monthly Compiled Accounts

As per office memorandum 01/Fin/Acctt/2013-14 dated 10/04/2013 issued by Finance and Revenue and Expenditure Department, Government of Sikkim, vide para 15 at page 3 it is stated that ‘PAO shall exercise necessary check after making necessary entries in the format prescribed in the computerized system. The DC bill shall be transmitted to the Office of the Principal Accountant Generals’ Office on monthly basis as a” Supplementary Statement” along

with Monthly Compiled Accounts giving details of AC bills drawn and DC bills adjusted by each department, major heads-wise, DDO code wise with the details of Bill No, Vr. No.& Date, amount drawn or adjustment made as the case may be. A copy of Monthly Compiled statement shall be forwarded to the Controller of Accounts, Finance, Revenue & Expenditure Department.’

It was observed that PAO/SLA is not submitting the Supplementary Statement of AC bills along with the Monthly Accounts to the office of the Sr. Dy. Accountant General (A&E) and to the Controller of Accounts (FRED), Government of Sikkim.

It was suggested that the rules laid down under the above mentioned memorandum which has also been updated in Sikkim Financial Rules, Third Edition as para 7.15 (Page 129) may please be adhered.

4.3 Non-refilling of fire extinguisher.

Physical check of CPAO/South revealed that the fire extinguishers installed had already expired in 2016. These equipments will not be able to perform at the time of mishap and may lead to disaster.

Hence all the fire fighting equipments may be kept fully functional as to deal with any mishap.

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Annexure-A

(1) Check for Business Areas/General Controls

Check for Business Area 1 – ACCOUNTS		
Deposit Accounts		
1.	What are the numbers of PD accounts maintained in the treasury?	PD account is not operated in PAO.
2.	How many of these PD accounts are from Consolidated Fund and how many from sources other than Consolidated Fund?	-NA-
3.	Whether all transactions in PD accounts deposits, withdrawals are carried out under orders of the competent authorities?	NA
4.	To confirm whether rules followed regarding maintenance of PD accounts.	NA
5.	The beneficiaries of expenditure incurred from PD accounts.	NA
6.	Whether the administrative and Treasury have reconciled the balances.	NA
7.	Report on PD Accounts to be sent to concerned authority.	NA
8.	Whether unspent balances transferred to consolidated fund as per rules.	NA
PD accounts (Consolidated fund)		
9.	Whether permission for opening them was taken from AG office?	NA
10.	Whether opening of these PD accounts fulfils all the conditions required for their opening?	NA
11.	Whether these were closed at the end of financial year and balances were transferred to service heads?	NA
12.	If not closed, then comment on parking of fund in them and outstanding balance bypassing the legislature?	NA
13.	Whether there are any differences between the balances in the books of AG and Treasury?	NA
PD accounts (Non-Consolidated fund)		
1.	Whether these PD/PL Accounts are inoperative for more than three years? If yes, what steps were taken to close these accounts?	NA
2.	Whether excess withdrawals were taken from these PD accounts resulting into minus balance?	NA
3.	Whether balances of these accounts were certified annually by their administrators?	NA
4.	Whether there are any differences between the balances in the books of AG and Treasury?	NA
AC DC Bill		
1.	What are the numbers of AC Bills pending for more than prescribed period?	There are no any specific mechanism to fetch the numbers of pending AC Bills in SIFMS
2.	Whether AC Bills drawal fulfill the condition for its drawal?	YES
3.	Whether AC Bill of a DDO was passed by TO despite having a pending AC Bill against that particular DDO?	YES

4.	What are the steps taken by TO for submission of DC Bill against pending AC Bills?	Concerned department and D&Dos were informed about their respective unadjusted AC Bills and for submission of DC Bills
5.	If DC Bill was for amount less than AC Bill than it is to be checked whether balance amount was deposited through challan?	No such cases are presented in PAO/south, but in other PAO balance amount was deposited through challan.
NPS		
1.	Whether balances older than a month under the Head 8342 "Other Deposits" are outstanding for transfer to NSDL under NPS?	No
2.	Whether PRAN Number of employees is being submitted with the NPS Bill?	Yes
3.	Whether employer's contribution is classified under Head 2071?	Yes
4.	Whether separate pay bill of employees under NPS are being prepared?	Yes
5.	Whether any fund remittance has returned in the current financial year, if yes, than provide reasons and how it was settled.	No
6.	Whether any rectification forms are pending; how many and what action have been taken?	No
7.	How many employees for whom forms are pending for PRAN allocation and why?	4578 Nos.
8.	Whether there is difference in the amount deposited by DDO and remitted by Treasury Bank?	No
DIGITAL VOUCHERS		
1.	<p>Whether following checks on Digital vouchers are being performed before passing it-</p> <ul style="list-style-type: none"> • Ensuring authenticity of voucher, i.e., voucher is digitally signed by DDO. • Form no. and voucher type is in agreement with the nature of transactions. • Completeness of voucher with respect to attachments such as sanction, sub-vouchers, etc. • Defacement of sub vouchers • Presence of complete classification on voucher. • Proof of payment through EPS • Linkage between EPS and Voucher w.r.t. amount and uniqueness. • Linkage between EPS and Sub Voucher w.r.t. amount and uniqueness. • Ensuring authenticity and completeness of sanction. • Detailed classifications on voucher are same as 	System of digital vouchers will be implemented in version 2.0 of SIFMS. Currently old version is working where such facilities is not available.

	appearing on sanction.	
2.	Whether all kinds of bills are passed through Online Treasury Information System by Treasury/Sub-Treasury?	Most of the bills a passed through online but there are exception to pass the bills offline also.
3.	Whether all kinds of payment are done through Online Treasury Information System by Treasury Bank?	As state at 2 above.
4.	Whether bank scroll is being sent by treasury bank through Online Treasury Information System?	Treasury Bank (State Bank of Sikkim) has no links with SIFMS hence the bank scroll is being provided Manually
5.	How many Returned Technical Report, were generated by treasury bank in case of failure of transaction in a specific period? Did to get any report of it through e-scroll?	No
6.	Whether bank is sending account on time through Online Treasury Information System (for payment)?	No
7.	Whether the account is prepared Token No./EPS No.wise or date wise?	Date wise
8.	Whether Specimen signatures/photos of DDO are maintained and updated? (a)In computer (b)In register (c)Both	Maintained in Register except PAO/East not at all maintained.
8.	Whether bank is regularly sending details of RTGS/NEFT failure and the reasons for failure in relation to Unique Code for Payees(UCPs)?	No
9.	Whether UCPs with failed transactions have been deactivated?	No
Token System		
1.	Whether Token Register is maintained (a)Manually, (b)Electronically, (c)Both, (d)Whether signature of authorized messengers obtained at the time of delivering the bill/EPS pay order, (e)Whether EPS pay order is being delivered through Online Treasury Information System?	Token Register is maintained electronically d) No e) No Except PAO/East- Not maintained. The system of issue of token will be available in new version 2.00 of SIFMS
2.	Whether specimen signature/photos of authorized messengers are maintained (a)In computer, (b)On paper, (c)Both	Except PAO/South and West maintained on paper, other PAO not at all maintained.

3.	Whether Token No. is generated in Online Treasury Information System manually?	As stated by PAO/South token No is being generated online. Other PAO does not generate.
4.	Whether Token No. is generated in Online Treasury Information System through bar-code scanner?	No
FINANCIAL CONTROL CHECKS		
1.	Check receipt of daily scrolls, pass book from the bank and proper maintenance of register of daily receipts and payments.	Partially maintained in system.
2.	Check fact of checking entries in register of daily receipts and payment by the TO.	Except PAO/West check the entries of daily receipt and payment.
3.	Check defacement of challans by treasury officer before crediting to government account for sample transactions selected.	No
4.	Check posting of receipts and payment from daily account to the cash book directly or through subsidiary register.	No.
5.	Check posting of net difference between receipts and payment of the day into Register of Reserve Bank Deposit and reason thereof.	No
6.	Check controls for watching expenditure against budget allotment.	Yes
7.	Check effectiveness of control on receipt and issue of stamps, stamp papers, small coins, opium, cheque books and receipt books.	Effectiveness of control on receipt and issue of cheque books and receipt books is being done.
8.	In respect of computerized treasury accounts, check of the following IT controls should be carried out: a. Examine selected transactions from token entry, passing of bills to the compilation of treasury account in the treasury accounting system. b. In respect of sub treasury transactions, check the consolidation of the sub treasury transactions in the treasury account. c. Check the monthly accounts to ensure that all reports provided in the system are being generated and are accurate and complete. d. Check the input control like validation checks exercised before data entry operators to enter data and the changes and control to ensure prevention of duplicate entry. e. Check data processing controls to ensure the integrity of master data, effectiveness of logical controls, correct processing, absence of manual intervention in processing stage to another. f. Check selected output controls to ensure that the outputs are correctly generated and are in tune with pre-input control parameters. g. Check regularity of reconciliation of accounts between Divisional Accounts Officer/DDO with TOs.	All yes except(B) NA Some report are being prepared manually, validation check are being exercised and no duplicate entry is carried out.

OTHER ACCOUNTS MATTERS		
1.	Whether bill passing registers are being maintained in Online Treasury Information System?	Yes
2.	Whether time taken to clear a bill is more three days? If Yes, give details separately?	NO
3.	Whether any bill passed against zero budget during last one month?	No
4.	Whether every DDO have been provided unique code for transaction?	Yes
5.	Whether all Heads related to consolidated fund have been covered in budget allocation?	Yes
6.	Whether, in case of refund of bill, it has been accounted for under proper Head of account?	Yes
7.	Whether checking of Lapsed Deposit has been done on annual basis and it has been transferred to Revenue Account under intimation to AG office?	NO This matter are being taken up by the department concerned.
8.	Whether there is any delay for payment through draft in case of failed online payments?	NO
9.	Whether VDMS from agency banks are received timely and matches with system generated Treasury cash book?	Yes
10.	Whether there are irregularities in issue of Consolidated Treasury Receipt (CTR) in respect of offices under jurisdiction of the Treasury.	No
11.	To see into reasons for issues of large number of correction slips by Treasuries.	Yes
12.	Check the proper maintenance of following Register: a. Register for Reserve Bank Deposits. b. Registers for revenue deposits class-wise. c. Register for personal deposits. d. Register of bill passing branch consisting of register of token, register of pay orders and register of objected bills. e. Register of Abstract Contingent Bill and adjustment thereof. f. Register of lapsed deposits. g. Plus and Minus Memoranda	PAO/East does not maintained these registers. Other PAO A)No B)Yes C)No D) Register of objected bills being maintained. E)Yes F) Deposit register is being maintained PAO/West no cases of lapsed deposit G)No
Business Area 2-GPF		
1.	Whether there are cases of non-payment of GPF even after lapse of sufficient period from date of issue of GPF Authority by AG office?	No
2.	Whether there are GPF Authority lying in the Treasury which required revalidation?	No
3.	Whether GPF payments were made to correct persons and whether there was any misclassification in the transaction?	GPF payments were made to correct persons , there was no

		misclassification in the transaction No
4.	Whether there was any overpayment of GPF final payment?	No
5.	Whether there was any fraudulent submission of GPF final payment cases to Treasury and action taken if any, by the Treasury?	No
Business Area 3-PENSION		
1.	Whether there are cases of underpayment/over payment of Pension/Family Pension/Gratuity/Commutation?	No
2.	Whether there are cases where Enhanced family pension was paid beyond the stipulated date of conversion into family pension?	No
3.	Whether there are cases showing non-deduction of commuted portion of pension from the monthly pension?	No
4.	Find out instances of non-restoration of commuted portion of pension.	No
5.	Whether recoveries of excess pension have been effected?	No
6.	Whether there are cases of wrong fixation of family pension in case of double pensioner?	No
7.	Whether there are cases of excess payment of cash equivalent of leave salary?	No
8.	Whether there is undue delay in disbursement of first pension?	No
9.	Whether pension disbursed to the banks after death of pensioners was recovered back with interest?	NA
10.	Whether there were instances of non-deduction of TDS from eligible pensioner?	No
11.	Whether life certificates of pensioners are verified timely?	Yes
12.	Whether closed PPOs were kept by TO instead of sending them to AG office?	No
13.	Whether there was any inadmissible pension arrear during reemployment?	No
14.	Whether there were any cases where NDC/LPC were not obtained?	No
GENERAL CONTROLS CHECKS		
1.	Whether the double lock room/single lock rooms are in good condition?	No
2.	Whether guard of 1-4 deputed for safety?	No
3.	Whether fire extinguishers are in place with life validity period?	Except PAO/East, extinguishers are not in place with life validity by other PAO.
4.	Whether proper oiling of pad locks is being done?	NA
5.	Whether sufficient number of buckets are maintained and sand and water are placed in them?	No
6.	Whether double lock system is operative as per rule?	NA
7.	Whether double lock register is compared daily with counter parts?	NA
8.	Whether all cuttings are attested by TO/ATO?	No
9.	Whether double lock registers are filled by ATO at Sub-	No

	Treasury?	
10.	Whether all the articles kept inside the double lock are being physically verified by TOs/ATO as per rules?	No
11.	Whether double lock register and duplicate registers are filled by two different employees?	No
12.	Whether any valuable is received? Give details of them.	No
13.	Whether all items purchased/received from other sources are entered in the concerned stock register immediately?	Except PAO/West, other PAO does not maintain.
14.	Whether yearly physical verification of stock register is done by TO/ATO?	Yes
15.	Whether any fraud case is pending in Treasury/Sub-Treasury?	No
16.	Whether any fire/theft case has occurred during last six months in Treasury/Sub-Treasury?	No
17.	Whether safety certificate for lock room was obtained timely?	No
Checks on Role of TO as DDO		
1.	Check Budget Control Register (BCR)	Auto control by SIFMS system
2.	Check Pay bill Register	Yes
3.	Check HBA/MCA recovery watch register	No
4.	Check recovery register for Marriage Advance	No
5.	Check Increment register	Yes
6.	Check Contingent bills register	Yes
7.	Check TA/LTC recovery watch register	Yes
8.	Check Stock register of stationary/stores etc.	Yes
9.	Check Register of Special Sanctions.	NA
10.	Check Staff Service Register.	Yes
11.	Check Fly Leaf Register of Contractual Employees, if any.	NA
12.	Check to whether any Frauds/embezzlements/losses are reported to higher authorities.	Yes

Annexure-B

(2) Check for IT controls and IT Security

Sl. No.	Information/record sought	Remarks
1)	<p>Information Security</p> <p>Information Security (IS) Policy Manual if exist in the department may be provided.</p>	No
2)	<p>Physical Security.</p> <p>a)Whether physical security measures for the system dedicated to perform transactions are in place for Treasuries & Sub treasuries</p> <p>(b) If exist, whether all IT assets of the Treasury forming part of the IT System or connected to it, are governed and managed by Physical access control policies.</p>	No
3)	<p>Network Secutiry</p> <p>a)Register or files recording the LAN connections may be provided</p> <p>b) whether a network administrator has been identified and given the task of maintenance of LAN connections.</p>	Maintain by NIC
4)	<p>Application Security</p> <p>a)Whether there are any login credentials/biometric authentication or digital certificate in use to login to the applications used in the treasury</p> <p>b)Whether for biometric login, password etc. are captured and stored under 500 dpi resolution</p> <p>c)Whether the application has the inbuilt capability to enforce required password policy (minimum password length, complexity requirement password age, etc)</p> <p>d) Whether the application locks out user Id after a configurable number of unsuccessful attempts</p> <p>e) Whether the application restrict the user authentication whose password has expired until the user changes the expired password.</p> <p>f) Whether the application displays an appropriate message upon successful login/warning after failed login attempt.</p> <p>g) Whether the application supports role based access control to enforce segregation of duties.</p> <p>h) Whether the application enables the creation of different user groups and the assignment of different privileges to each</p>	<p>a)No</p> <p>b)-No</p> <p>C)-Yes</p> <p>D)-No</p> <p>E)-No</p> <p>F)-Yes</p> <p>G)-No</p> <p>H)-Yes</p> <p>I)-No</p>

	<p>group</p> <p>i) Whether the application displays the last login status (successful/unsuccessful, time)</p> <p>j) Whether the system performs due authentication when accessed by other systems/web services/interfaces.</p> <p>k) What internal controls viz., data totaling/Control totaling/checksums are deployed to ensure that the data transfer is complete and accurate while uploading data into the system(example XML/TEXT/Excel/ASCII file)</p> <p>l) Whether data generated by the system such as MIS or any other information is time stamped and digitally signed so as to ensure non-repudiation</p> <p>m) Whether the control of Maker-Checker concept is implemented so that a user who creates a record on request is not be able to approve or update the record or request.</p>	<p>J)-No</p> <p>K)- Totaling system</p> <p>L)- Time stamp yes digital signature No</p> <p>M)- Yes</p>
5)	<p>Information Security Governance</p> <p>a) Whether each of the employees working on the project is aware of his or her responsibilities with respect to Information Privacy and Information Security.</p> <p>b) Whether any compulsory training during induction is in place to ensure that each employee working on the project is trained in security awareness</p> <p>c) Where adherence to Data classification scheme of the department for maintaining segregation between the various levels of sensitive information and making information available only on a need-to-know basis is in vogue.</p>	<p>(A) No</p> <p>B)-In house training is managed as per their duties assigned to them</p> <p>C) Yes</p>
6)	<p>Personal Information Processing/Storage Equipment</p> <p>a) Whether restriction of personal equipment such as laptops, disk drives, pen drives etc. is restricted inside the Treasury premises. If allowed whether the permission of the concerned authorities is sought upon.</p> <p>b) Whether all storage media (e.g., hard disks, magnetic tapes, CD ROMs etc.) are physically secured.</p> <p>c) Whether physical access to magnetic tape, disk, CD libraries etc. is restricted to authorized personnel based on job responsibilities.</p> <p>d) Whether backup-up media are stored in fire resistant safes of cabinets.</p> <p>e) Whether the inventory of all information storage media hard disk magnetic tapes, CD ROMs etc.) used within the treasuries is maintained and reconciled on a monthly basis.</p>	<p>A)-No</p> <p>B)-Yes</p> <p>C)-Yes</p> <p>D)-No</p> <p>E)-No</p>
(7)	<p>i) Computing Environment</p> <p>a) Whether all workstation hardware and associated peripheral</p>	

	<p>equipment are marked with a unique asset identification code. If marked the asset identification code to follow a defined naming convention that would uniquely and appropriately identify the asset.</p> <p>b) Whether USB ports are deactivated in all desktops/laptops, used by the treasury personnel so as to prevent use of pen drives, external disk drives, etc.</p> <p>c) Whether CD-R drives are being used except with the prior approval of the TO.</p> <p>ii) Guideline on computer virus control</p> <p>a) Is the latest version of anti-virus installed on all workstations, laptops and servers.</p> <p>b) Is the anti-virus software installed on the network file server activated and the system scanned on a regular basis, preferably daily</p> <p>c) Whether the anti-virus updated with the virus definitions from centralized server on daily basis</p>	<p>(a) No</p> <p>(b) No</p> <p>© No</p> <p>(a), (b) & (c) Yes, anti-virus provided and maintained by NIC.</p>
8.	<p>Compliance:- The operation and management of information systems may be subject to statutory, regulatory and contractual requirements.</p> <p>a) Software licenses – Whether any commercial software is acquired, and used only in accordance with licensing agreements.</p> <p>b) Whether any proprietary software is properly licensed before being installed on the treasuries infrastructure. In the event license keys are obtained from other sources, whether evidences of procurement is maintained.</p> <p>c) Whether any unlicensed software, shareware (beyond its period of free use), public domain software or pirated software is used.</p> <p>d) Whether treasuries have the custody of licences inventory or audit inventory or audit of licenses in electronic and paper repository.</p> <p>e) Whether periodical/regular up-dation, upgrades of all licensed software are carried out.</p>	<p>A)-Yes</p> <p>B)-windows and Antivirus only</p> <p>C)-No</p> <p>D)-No</p> <p>E)-No</p>
9.	<p>System Security</p> <p>a) Whether a single sign on into the entire SIFMS system is implemented, wherein one identity is being used to login into a PC and the same identity can be used for working within the application, database and other software and hardware part of the SIFMS system.</p> <p>b) Whether System Administrator (SA) role has been identified to define the user policies which would enable the following</p>	<p>A)-No</p> <p>B)-Yes, except (vi) No.</p> <p>C)-Yes</p> <p>D)- Yes</p>

	<p>list of indicative activities</p> <ul style="list-style-type: none"> i) Perform password management functions including controlled password expirations. ii) Forced password change with optional grace logins. iii) Minimum password length (eight characters) iv) Alphanumeric password standards, v) Password history logging, vi) User lockout from failed login attempts, etc. <p>e) Whether all desktops/laptops, which are to be used for accessing information are protected with a combination of user Id/Password.</p> <p>d) Whether the mechanism exists to revoke the system access rights prior to or as soon as possible, when a Department employee or third party contract employee resigns/retires.</p> <p>e) Whether any time period is specified for reconciliation of all active user ID's to ensure removal of redundant/ unauthorized user IDs.</p> <p>f) Whether provisions have been incorporated to log and report all access violation attempts (use and resource authentications).</p> <p>General guidelines on Internet access and mail security</p> <p>g) Whether access to mailing service is strictly controlled using an access control policy within SIFMS system.</p> <p>h) Whether access to chat services is strictly prohibited within the SIFMS system.</p> <p>i) Whether the access to Internet content is controlled using access control and content filtering policies and procedures.</p>	<p>E)-No</p> <p>F)- No</p> <p>G)- No</p> <p>H)- No</p> <p>I)- Yes done by NIC</p>
10.	<p>Audit trials and Logs.</p> <ul style="list-style-type: none"> a) Whether any methodology is adopted by the treasuries on timeframe for which old audit logs will be maintained for ready reference in the system. If so, after what time the old records are to be archived. b) Whether the application logs all application transaction details including time stamp, operator, approver IDs update/ modification trail. etc. c) Whether any methodology has been adopted and controls built in the application to protect the logs/audit trails from unauthorized deletion, modification or disclosure. d) Whether the system has inbuilt audit trails for tracking 	<p>No</p>

	creation, updation /modification and deletion for critical application areas.	
11	<p>Session Management</p> <p>a) Whether the limit check of one session per user or process ID is in place.</p> <p>b) Whether limit on the maximum time length of an idle session exists to ensure automatic session termination is built in as control. If so, whether this maximum time length during not-peak hours and peak hours and the mechanism of calculation peak hours is defined in the scope of work.</p> <p>Whether there is any scope to modify the maximum time length of idle sessions dynamically.</p> <p>c) Whether option is inbuilt for users to explicitly terminate a session (logout)</p> <p>d) Whether an administrative screen is available to monitor the current live users in the SIFMS system.</p>	<p>A)-No</p> <p>B)-Yes</p> <p>C)-No</p> <p>D)-No</p>

Annexure-C

SC	SOURCE_DESCR	FYC	FIN_YEAR	ITEM	AMOUNT
1	Chief Pay and Accounts Office - Gangtok	3	2001-2002	55	18,13,298
1	Chief Pay and Accounts Office - Gangtok	4	2002-2003	133	1,65,09,707
1	Chief Pay and Accounts Office - Gangtok	5	2003-2004	191	1,40,43,642
1	Chief Pay and Accounts Office - Gangtok	6	2004-2005	110	1,30,40,748
1	Chief Pay and Accounts Office - Gangtok	7	2005-2006	79	81,06,181
1	Chief Pay and Accounts Office - Gangtok	8	2006-2007	76	2,18,20,549
1	Chief Pay and Accounts Office - Gangtok	9	2007-2008	78	87,11,807
1	Chief Pay and Accounts Office - Gangtok	10	2008-2009	68	3,30,40,746
1	Chief Pay and Accounts Office - Gangtok	11	2009-2010	83	4,92,08,511
1	Chief Pay and Accounts Office - Gangtok	12	2010-2011	38	2,53,12,781
1	Chief Pay and Accounts Office - Gangtok	13	2011-2012	61	1,59,59,454
1	Chief Pay and Accounts Office - Gangtok	14	2012-2013	89	2,44,00,772
1	Chief Pay and Accounts Office - Gangtok	15	2013-2014	101	75,93,887
1	Chief Pay and Accounts Office - Gangtok	16	2014-2015	54	5,09,75,297
1	Chief Pay and Accounts Office - Gangtok	17	2015-2016	78	1,79,82,037
1	Chief Pay and Accounts Office - Gangtok	18	2016-2017	180	3,67,92,213
1	Chief Pay and Accounts Office - Gangtok	19	2017-2018	279	14,74,48,028
1	Chief Pay and Accounts Office - Gangtok	20	2018-2019	513	64,97,74,088
TOTAL				2,266	1,14,25,33,746
36	Sikkim Legislative Assembly	3	2001-2002	1	2,428
36	Sikkim Legislative Assembly	4	2002-2003	3	1,55,304
36	Sikkim Legislative Assembly	5	2003-2004	1	1,72,935
36	Sikkim Legislative Assembly	6	2004-2005	2	34,940
36	Sikkim Legislative Assembly	7	2005-2006	3	1,03,760
36	Sikkim Legislative Assembly	8	2006-2007	3	1,40,005
36	Sikkim Legislative Assembly	9	2007-2008	2	31,380
36	Sikkim Legislative Assembly	10	2008-2009	5	1,43,394
36	Sikkim Legislative Assembly	11	2009-2010	2	63,921
36	Sikkim Legislative Assembly	12	2010-2011	1	3,50,000
36	Sikkim Legislative Assembly	13	2011-2012	1	10,000
36	Sikkim Legislative Assembly	14	2012-2013	2	3,77,000
36	Sikkim Legislative Assembly	15	2013-2014	5	5,61,923
36	Sikkim Legislative Assembly	16	2014-2015	4	5,27,856
36	Sikkim Legislative Assembly	17	2015-2016	5	2,18,450
36	Sikkim Legislative Assembly	18	2016-2017	3	1,11,000
36	Sikkim Legislative Assembly	19	2017-2018	1	50,000
36	Sikkim Legislative Assembly	20	2018-2019	1	1,31,600
TOTAL				45	31,85,896
104	Chief Pay and Accounts Officer - East	7	2005-2006	5	65,343
104	Chief Pay and Accounts Officer - East	8	2006-2007	5	6,96,392
104	Chief Pay and Accounts Officer - East	9	2007-2008	20	3,74,421
104	Chief Pay and Accounts Officer - East	10	2008-2009	9	2,29,831
104	Chief Pay and Accounts Officer - East	11	2009-2010	7	67,415
104	Chief Pay and Accounts Officer - East	12	2010-2011	4	81,912
104	Chief Pay and Accounts Officer - East	13	2011-2012	2	57,854
104	Chief Pay and Accounts Officer - East	14	2012-2013	12	1,80,089
104	Chief Pay and Accounts Officer - East	15	2013-2014	9	1,54,367
104	Chief Pay and Accounts Officer - East	16	2014-2015	12	1,82,635
104	Chief Pay and Accounts Officer - East	17	2015-2016	13	3,57,400
104	Chief Pay and Accounts Officer - East	18	2016-2017	26	9,97,876
104	Chief Pay and Accounts Officer - East	19	2017-2018	34	21,96,455
104	Chief Pay and Accounts Officer - East	20	2018-2019	89	1,79,79,156
TOTAL				247	2,36,21,146
105	Chief Pay and Accounts Officer - West	6	2004-2005	5	1,42,321
105	Chief Pay and Accounts Officer - West	7	2005-2006	2	2,00,000

105	Chief Pay and Accounts Officer - West	8	2006-2007	3	8,25,541
105	Chief Pay and Accounts Officer - West	9	2007-2008	6	68,697
105	Chief Pay and Accounts Officer - West	10	2008-2009	9	6,64,115
105	Chief Pay and Accounts Officer - West	11	2009-2010	2	34,716
105	Chief Pay and Accounts Officer - West	12	2010-2011	3	60,343
105	Chief Pay and Accounts Officer - West	13	2011-2012	2	2,56,861
105	Chief Pay and Accounts Officer - West	15	2013-2014	4	72,601
105	Chief Pay and Accounts Officer - West	16	2014-2015	1	26,900
105	Chief Pay and Accounts Officer - West	17	2015-2016	4	1,34,695
105	Chief Pay and Accounts Officer - West	18	2016-2017	9	9,01,674
105	Chief Pay and Accounts Officer - West	19	2017-2018	10	16,64,919
105	Chief Pay and Accounts Officer - West	20	2018-2019	32	36,15,798
TOTAL				92	86,69,181

106	Chief Pay and Accounts Officer - North	7	2005-2006	1	2,295
106	Chief Pay and Accounts Officer - North	8	2006-2007	2	1,20,459
106	Chief Pay and Accounts Officer - North	9	2007-2008	2	19,548
106	Chief Pay and Accounts Officer - North	10	2008-2009	1	9,228
106	Chief Pay and Accounts Officer - North	12	2010-2011	2	17,243
106	Chief Pay and Accounts Officer - North	13	2011-2012	3	53,769
106	Chief Pay and Accounts Officer - North	14	2012-2013	1	13,200
106	Chief Pay and Accounts Officer - North	15	2013-2014	3	37,971
106	Chief Pay and Accounts Officer - North	16	2014-2015	4	2,77,477
106	Chief Pay and Accounts Officer - North	17	2015-2016	4	1,23,068
106	Chief Pay and Accounts Officer - North	18	2016-2017	9	12,51,184
106	Chief Pay and Accounts Officer - North	19	2017-2018	9	1,38,829
106	Chief Pay and Accounts Officer - North	20	2018-2019	23	14,15,148
TOTAL				64	34,79,419

107	Chief Pay and Accounts Officer - South	6	2004-2005	6	1,10,713
107	Chief Pay and Accounts Officer - South	7	2005-2006	9	26,95,079
107	Chief Pay and Accounts Officer - South	8	2006-2007	20	10,74,745
107	Chief Pay and Accounts Officer - South	9	2007-2008	8	2,15,988
107	Chief Pay and Accounts Officer - South	10	2008-2009	17	7,15,359
107	Chief Pay and Accounts Officer - South	11	2009-2010	10	2,51,352
107	Chief Pay and Accounts Officer - South	12	2010-2011	19	5,92,226
107	Chief Pay and Accounts Officer - South	13	2011-2012	9	2,23,398
107	Chief Pay and Accounts Officer - South	14	2012-2013	14	3,13,043
107	Chief Pay and Accounts Officer - South	15	2013-2014	9	1,75,164
107	Chief Pay and Accounts Officer - South	16	2014-2015	8	72,96,838
107	Chief Pay and Accounts Officer - South	17	2015-2016	12	7,24,800
107	Chief Pay and Accounts Officer - South	18	2016-2017	41	39,14,691
107	Chief Pay and Accounts Officer - South	19	2017-2018	34	25,30,627
107	Chief Pay and Accounts Officer - South	20	2018-2019	88	63,30,325
TOTAL				304	2,71,64,348

GRAND TOTAL				3,018	1,20,86,53,736
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Annexure- D

SC	SOURCE_DESCR	FYC	FIN_YEAR	ITEM	AMOUNT
1	Chief Pay and Accounts Office - Gangtok	4	2002-2003	213	1,24,14,359
1	Chief Pay and Accounts Office - Gangtok	5	2003-2004	49	1,35,44,813
1	Chief Pay and Accounts Office - Gangtok	6	2004-2005	58	1,07,31,229
1	Chief Pay and Accounts Office - Gangtok	7	2005-2006	39	1,14,74,787
1	Chief Pay and Accounts Office - Gangtok	8	2006-2007	23	1,42,95,307
1	Chief Pay and Accounts Office - Gangtok	9	2007-2008	105	5,01,54,577
1	Chief Pay and Accounts Office - Gangtok	10	2008-2009	118	6,68,85,286
1	Chief Pay and Accounts Office - Gangtok	11	2009-2010	96	5,10,12,222
1	Chief Pay and Accounts Office - Gangtok	12	2010-2011	31	54,63,575
1	Chief Pay and Accounts Office - Gangtok	13	2011-2012	28	1,43,24,849
1	Chief Pay and Accounts Office - Gangtok	14	2012-2013	24	5,77,19,953
1	Chief Pay and Accounts Office - Gangtok	15	2013-2014	18	3,66,20,408
1	Chief Pay and Accounts Office - Gangtok	16	2014-2015	16	63,92,859
1	Chief Pay and Accounts Office - Gangtok	17	2015-2016	76	2,53,95,920
1	Chief Pay and Accounts Office - Gangtok	18	2016-2017	92	14,11,63,956
1	Chief Pay and Accounts Office - Gangtok	19	2017-2018	117	50,13,45,951
1	Chief Pay and Accounts Office - Gangtok	20	2018-2019	205	73,48,87,478
TOTAL				1,308	1,75,38,27,529
106	Chief Pay and Accounts Officer - North	20	2018-2019	1	11,300
107	Chief Pay and Accounts Officer - South	6	2004-2005	5	54,228
Grand Total					1,75,38,93,057

Annexure – E

WANTING CHALLAN

SC	SOURCE_DESCR	MHC FYC	FIN_YEAR	ACCOUNTING_MONTH	MONTH	TC_NO	TC_DT	CHALLAN_AMOUNT
	1 Chief Pay and Accounts Office - Gangtok	0045	17 2015-2016	6	September-15	7496	8-Sep-15	34,000
	1 Chief Pay and Accounts Office - Gangtok	0044	17 2015-2016	9	December-15	6381	27-Nov-15	3,000
	1 Chief Pay and Accounts Office - Gangtok	0071	17 2015-2016	12	March-16	11773	3-Mar-16	3,792
	1 Chief Pay and Accounts Office - Gangtok	0045	17 2015-2016	12	March-16	12372	18-Mar-16	21,152
	1 Chief Pay and Accounts Office - Gangtok	0020	18 2016-2017	4	July-16	4017	14-Jul-16	22,300
	1 Chief Pay and Accounts Office - Gangtok	0030	20 2018-2019	12	March-19	73985	30-Mar-19	100
	1 Chief Pay and Accounts Office - Gangtok	0030	20 2018-2019	12	March-19	73988	30-Mar-19	300
	1 Chief Pay and Accounts Office - Gangtok	0030	20 2018-2019	12	March-19	74002	30-Mar-19	100
	1 Chief Pay and Accounts Office - Gangtok	0030	20 2018-2019	12	March-19	73973	30-Mar-19	100
	1 Chief Pay and Accounts Office - Gangtok	6003	20 2018-2019	12	March-19	3	30-Mar-19	11,340,000
	TOTAL			ITEMS		10	TOTAL	11,424,844
	104 Chief Pay and Accounts Officer - East	0235	19 2017-2018	12	March-18	885	16-Mar-18	8,360
	107 Chief Pay and Accounts Officer - South	0050	19 2017-2018	3	June-17	80	6-Jun-17	4,000
	107 Chief Pay and Accounts Officer - South	0020	19 2017-2018	6	September-17	20242	11-Sep-17	200
	107 Chief Pay and Accounts Officer - South	0020	19 2017-2018	6	September-17	20750	13-Sep-17	50
	107 Chief Pay and Accounts Officer - South	0403	19 2017-2018	11	February-18	222	26-Feb-18	53,000
	107 Chief Pay and Accounts Officer - South	0425	20 2018-2019	11	February-19	14085	6-Feb-19	500
	107 Chief Pay and Accounts Officer - South	8443	20 2018-2019	11	February-19	1478	22-Feb-19	940
	107 Chief Pay and Accounts Officer - South	0039	20 2018-2019	12	February-19	20705	22-Feb-19	12,000
	107 Chief Pay and Accounts Officer - South	0039	20 2018-2019	12	February-19	26100	14-Feb-19	7,920
	107 Chief Pay and Accounts Officer - South	0039	20 2018-2019	12	February-19	20259	13-Feb-19	12,500
	TOTAL			ITEMS		9	TOTAL	91,110

WANTING VOUCHER

SC	SOURCE_DESCR	MHC FYC	FIN_YEAR	ACCOU NTING_MO NTH	MONTH	TV_NO	TV_DT	CHALLAN_AMOUN T
	1 Chief Pay and Accounts Office - Gangtok	2055	11 2009-2010	10	January-10	459	5-Jan-10	40,784
	1 Chief Pay and Accounts Office - Gangtok	2210	12 2010-2011	12	March-11	632	3-Mar-11	25,400
	1 Chief Pay and Accounts Office - Gangtok	2403	16 2014-2015	12	March-15	1073	10-Mar-15	800
	1 Chief Pay and Accounts Office - Gangtok	2045	17 2015-2016	5	August-15	1834	20-Aug-15	9,000
	1 Chief Pay and Accounts Office - Gangtok	2220	17 2015-2016	12	March-16	2365	16-Mar-16	352
	1 Chief Pay and Accounts Office - Gangtok	2406	17 2015-2016	12	March-16	2686	19-Mar-16	3,825
	1 Chief Pay and Accounts Office - Gangtok	2052	17 2015-2016	13	December-15	288	2-Dec-15	3,054
	1 Chief Pay and Accounts Office - Gangtok	2853	17 2015-2016	13	April-16	1716	14-Oct-15	4,500
	1 Chief Pay and Accounts Office - Gangtok	2070	17 2015-2016	13	April-16	2061	10-May-15	220
	1 Chief Pay and Accounts Office - Gangtok	2401	18 2016-2017	11	May-16	2972	25-May-16	18,870
	1 Chief Pay and Accounts Office - Gangtok	2401	18 2016-2017	12	March-17	6676	31-Mar-17	27,387
	1 Chief Pay and Accounts Office - Gangtok	2052	20 2018-2019	12	March-19	4447	29-Mar-19	22,476
	1 Chief Pay and Accounts Office - Gangtok	2202	20 2018-2019	12	March-19	8350	31-Mar-19	276,614
	1 Chief Pay and Accounts Office - Gangtok	3425	20 2018-2019	12	March-19	7610	31-Mar-19	243,392
	1 Chief Pay and Accounts Office - Gangtok	3454	20 2018-2019	12	March-19	8046	31-Mar-19	858
	1 Chief Pay and Accounts Office - Gangtok	2052	20 2018-2019	12	March-19	8346	31-Mar-19	294,988
	TOTAL			ITEMS		16	TOTAL	972,520
104	Chief Pay and Accounts Officer - East	3054	20 2018-2019	12	March-19	1689	31-Mar-19	3,126
105	Chief Pay and Accounts Officer - West	2702	10 2008-2009	12	March-09	2906	29-Mar-09	4,810
105	Chief Pay and Accounts Officer - West	2702	10 2008-2009	12	March-09	2904	29-Mar-09	3,640
105	Chief Pay and Accounts Officer - West	2702	10 2008-2009	12	March-09	2903	29-Mar-09	3,000
105	Chief Pay and Accounts Officer - West	2702	10 2008-2009	12	March-09	2683	29-Mar-09	4,756
105	Chief Pay and Accounts Officer - West	2702	10 2008-2009	12	March-09	2905	29-Mar-09	4,785
105	Chief Pay and Accounts Officer - West	8009	11 2009-2010	12	March-10	686	12-Mar-10	30,000
105	Chief Pay and Accounts Officer - West	2501	12 2010-2011	1	April-10	430	8-Apr-10	356,663
105	Chief Pay and Accounts Officer - West	2202	12 2010-2011	5	August-10	908/W	18-Aug-10	1,903
105	Chief Pay and Accounts Officer - West	2202	12 2010-2011	6	September-10	644/W	27-Sep-10	13,263
105	Chief Pay and Accounts Officer - West	2202	12 2010-2011	10	January-11	144/W	5-Jan-11	17,243
105	Chief Pay and Accounts Officer - West	8009	13 2011-2012	7	August-11	46	4-Aug-11	80,000
105	Chief Pay and Accounts Officer - West	2202	14 2012-2013	12	March-13	2674/W	31-Mar-13	95,364
105	Chief Pay and Accounts Officer - West	2202	14 2012-2013	13	July-10	862	5-Jul-10	209,900

105 Chief Pay and Accounts Officer - West	2202	14 2012-2013	13	July-10	602	5-Jul-10	20,520
105 Chief Pay and Accounts Officer - West	2202	14 2012-2013	13	July-10	537	5-Jul-10	35,406
105 Chief Pay and Accounts Officer - West	2202	14 2012-2013	13	July-10	858	5-Jul-10	218,667
105 Chief Pay and Accounts Officer - West	8009	15 2013-2014	3	June-13	247	4-Jun-13	100,000
105 Chief Pay and Accounts Officer - West	2851	15 2013-2014	12	March-14	1597	31-Mar-14	66,000
105 Chief Pay and Accounts Officer - West	2202	16 2014-2015	9	December-14	772	12-Dec-14	58,433
105 Chief Pay and Accounts Officer - West	2202	16 2014-2015	11	February-15	808	27-Feb-15	121,755
105 Chief Pay and Accounts Officer - West	2202	17 2015-2016	1	April-15	146	1-Apr-15	44,000
105 Chief Pay and Accounts Officer - West	8009	17 2015-2016	10	January-16	218	11-Jan-16	200,000
105 Chief Pay and Accounts Officer - West	2403	17 2015-2016	11	February-16	1084	26-Feb-16	49,445
105 Chief Pay and Accounts Officer - West	2202	17 2015-2016	11	February-16	1387	29-Feb-16	192,152
105 Chief Pay and Accounts Officer - West	2202	17 2015-2016	11	February-16	1386	29-Feb-16	27,512
105 Chief Pay and Accounts Officer - West	8009	18 2016-2017	6	September-16	50	2-Sep-16	100,000
105 Chief Pay and Accounts Officer - West	8009	18 2016-2017	6	September-16	1630	29-Sep-16	36,000
105 Chief Pay and Accounts Officer - West	8009	19 2017-2018	5	August-17	1310	31-Aug-17	30,000
105 Chief Pay and Accounts Officer - West	2053	19 2017-2018	12	March-18	1703	31-Mar-18	10,000
105 Chief Pay and Accounts Officer - West	2014	19 2017-2018	12	March-18	340	13-Mar-18	26,300
TOTAL			ITEMS	30	TOTAL		2,161,517
106 Chief Pay and Accounts Officer - North	2402	20 2018-2019	12	March-19	861	31-Mar-19	21000
107 Chief Pay and Accounts Officer - South	2215	17 2015-2016	10	January-16	899	22-Jan-16	31,759
107 Chief Pay and Accounts Officer - South	2403	17 2015-2016	10	January-16	1153	30-Jan-16	1,474
107 Chief Pay and Accounts Officer - South	2403	17 2015-2016	10	January-16	1154	30-Jan-16	22,342
107 Chief Pay and Accounts Officer - South	2059	17 2015-2016	10	October-15	1315	16-Oct-15	100,000
107 Chief Pay and Accounts Officer - South	2055	17 2015-2016	11	February-16	1701	26-Feb-16	29,120
107 Chief Pay and Accounts Officer - South	2501	18 2016-2017	3	June-16	981	14-Jun-16	146,346
107 Chief Pay and Accounts Officer - South	2055	18 2016-2017	4	July-16	186	4-Jul-16	35,581
107 Chief Pay and Accounts Officer - South	8009	18 2016-2017	8	November-16	194	11-Nov-16	30,000
107 Chief Pay and Accounts Officer - South	2401	18 2016-2017	10	January-17	458	17-Jan-17	612,300
107 Chief Pay and Accounts Officer - South	2501	18 2016-2017	12	December-16	1267	28-Dec-16	20,120
107 Chief Pay and Accounts Officer - South	2501	18 2016-2017	12	December-16	1461	29-Dec-16	37,250
107 Chief Pay and Accounts Officer - South	2041	19 2017-2018	3	June-17	1487	28-Jun-17	84,200
107 Chief Pay and Accounts Officer - South	2402	19 2017-2018	5	August-17	844	18-Aug-17	3,600
107 Chief Pay and Accounts Officer - South	2210	19 2017-2018	5	August-17	1312	25-Aug-17	55,512
107 Chief Pay and Accounts Officer - South	8009	19 2017-2018	6	September-17	751	13-Sep-17	150,000
107 Chief Pay and Accounts Officer - South	8009	19 2017-2018	6	September-17	870	15-Sep-17	35,005
107 Chief Pay and Accounts Officer - South	8009	19 2017-2018	10	January-18	1043	23-Jan-18	40,000
107 Chief Pay and Accounts Officer - South	8009	19 2017-2018	12	March-18	399	13-Mar-18	100,000
107 Chief Pay and Accounts Officer - South	2406	20 2018-2019	3	June-18	521	13-Jun-18	28,590

107 Chief Pay and Accounts Officer - South	2403	20 2018-2019	3	June-18	1467	27-Jun-18	15,410
107 Chief Pay and Accounts Officer - South	2210	20 2018-2019	4	July-18	1295	26-Jul-18	6,000
107 Chief Pay and Accounts Officer - South	2059	20 2018-2019	5	August-18	268	7-Aug-18	10,383
107 Chief Pay and Accounts Officer - South	8009	20 2018-2019	7	October-18	1372	26-Oct-18	300,000
107 Chief Pay and Accounts Officer - South	2055	20 2018-2019	8	November-18	1460	29-Nov-18	6,950
107 Chief Pay and Accounts Officer - South	2055	20 2018-2019	9	December-18	942	26-Dec-18	31,200
107 Chief Pay and Accounts Officer - South	2402	20 2018-2019	9	December-18	12	3-Dec-18	2,500
107 Chief Pay and Accounts Officer - South	2202	20 2018-2019	10	January-19	1418	28-Jan-19	1,714,554
107 Chief Pay and Accounts Officer - South	2054	20 2018-2019	12	October-16	547	13-Oct-16	2,000
107 Chief Pay and Accounts Officer - South	2055	20 2018-2019	12	March-19	798	18-Mar-19	15,705
107 Chief Pay and Accounts Officer - South	2055	20 2018-2019	12	March-19	796	18-Mar-19	17,855
107 Chief Pay and Accounts Officer - South	2851	20 2018-2019	12	March-19	1	1-Apr-18	20,000
107 Chief Pay and Accounts Officer - South	2055	20 2018-2019	12	March-19	912	22-Mar-19	67,900
TOTAL			ITEMS	32	TOTAL		3,773,656

Annexure - F

WORKS DIVISION

FC	FIN_YEAR	MONTH	SOURCE_DESCR	CHEQUE_NO	CHEQUE_DATE	CHEQUE_AMT
			Rural Development Department Non-Plan (EAST)			
8	2006-2007	SEP		801529	4-Sep-06	136,325
8	2006-2007	MAR_P	Rural Development Department Plan (EAST)	429478	30-Mar-07	5,839,793
10	2008-2009	JUNE	Health & Family Welfare Non-Plan (EAST)	836399	30-Jun-08	325,000
11	2009-2010	FEB	Rural Development Department Plan (EAST)	461386	16-Feb-10	162,070
11	2009-2010	FEB	Building & Housing Plan (EAST)	460539	10-Feb-10	556,462
11	2009-2010	MAR_P	Power Plan (EAST)	465362	31-Mar-10	548,680
12	2010-2011	OCT	Urban Dev. & Housing Deptt. Non-Plan (EAST)	859972	20-Oct-10	184,238
12	2010-2011	JAN	Power Plan (EAST)	471532	13-Jan-11	107,452
12	2010-2011	MAR_P	Roads & Bridges Plan (EAST)	474717	31-Mar-11	131,174
12	2010-2011	MAR_P	Power Plan (EAST)	474167	31-Mar-11	100,468
12	2010-2011	MAR_P	Roads & Bridges Plan (EAST)	473976	28-Mar-11	200,000
13	2011-2012	SEP	Rural Development Department Plan (EAST)	481246	30-Sep-11	956,366
13	2011-2012	SEP	Roads & Bridges Plan (EAST)	480560	21-Sep-11	117,122
13	2011-2012	FEB	Power Non-Plan (EAST)	881031	27-Feb-12	133,993
13	2011-2012	MAR_P	Urban Dev. & Housing Deptt. Non-Plan (EAST)	881139	31-Mar-12	134,341
13	2011-2012	MAR_P	Urban Dev. & Housing Deptt. Non-Plan (EAST)	881141	31-Mar-12	239,451
13	2011-2012	MAR_P	Roads & Bridges Non-Plan (EAST)	880601	31-Mar-12	164,200
13	2011-2012	MAR_P	Power Plan (EAST)	484032	31-Mar-12	114,000
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880562	19-Mar-12	104,029
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880578	31-Mar-12	210,600
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	887902	31-Mar-12	1,197,429
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880579	31-Mar-12	681,919
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880582	31-Mar-12	727,855
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880583	31-Mar-12	210,600
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880588	31-Mar-12	1,263,325
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880589	31-Mar-12	202,809
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880591	31-Mar-12	227,950
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880592	31-Mar-12	138,736
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880593	31-Mar-12	713,910
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880594	31-Mar-12	719,642
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880596	31-Mar-12	264,938
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880597	31-Mar-12	420,115
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880598	31-Mar-12	1,449,798
14	2012-2013	APRIL	Roads & Bridges Non-Plan (EAST)	880600	31-Mar-12	4,483,091
14	2012-2013	MAR_P	Rural Development Department Plan (EAST)	492798	13-Mar-13	173,377

14	2012-2013	MAR_P	Building & Housing Plan (EAST)	497309	30-Mar-13	222,249
15	2013-2014	AUG	Irrigation & Flood Control Non-Plan (EAST)	100163	1-Aug-13	553,081
15	2013-2014	AUG	Irrigation & Flood Control Non-Plan (EAST)	100163	1-Aug-13	553,081
15	2013-2014	SEP	Health & Family Welfare Plan (EAST)	102050	30-Sep-13	238,000
15	2013-2014	NOV	Roads & Bridges Non-Plan (EAST)	101551	30-Nov-13	864,970
17	2015-2016	MAR_P	Irrigation & Flood Control Plan (EAST)	147124	31-Mar-16	119,724
17	2015-2016	MAR_P	Building & Housing Plan (EAST)	145644	31-Mar-16	447,025
17	2015-2016	MAR_P	Building & Housing Plan (EAST)	145643	31-Mar-16	495,000
18	2016-2017	MAR_P	Power Plan (EAST)	179501	28-Mar-17	159,993
18	2016-2017	MAR_P	Power Plan (EAST)	179566	31-Mar-17	1,167,896
18	2016-2017	MAR_P	Fisheries Plan(EAST)	172343	31-Mar-17	674,222
18	2016-2017	MAR_P	Power Plan (EAST)	177921	31-Mar-17	139,060
18	2016-2017	MAR_P	Power Plan (EAST)	177920	31-Mar-17	570,792
19	2017-2018	MAY	Power Plan (EAST)	180114	24-May-17	118,530
19	2017-2018	MAY	Power Plan (EAST)	180106	24-May-17	163,236
19	2017-2018	MAY	Power Plan (EAST)	180090	24-May-17	176,548
19	2017-2018	MAY	Power Plan (EAST)	180088	24-May-17	102,480
19	2017-2018	JUNE	Power Plan (EAST)	181504	28-Jun-17	261,031
19	2017-2018	AUG	Building & Housing Plan (EAST)	181844	18-Aug-17	500,000
19	2017-2018	OCT	Roads & Bridges Plan (EAST)	182187	18-Oct-17	112,432
19	2017-2018	NOV	Irrigation & Flood Control Plan (EAST)	183182	20-Nov-17	198,902
19	2017-2018	MAR_P	Urban Dev. & Housing Deptt. Plan (EAST)	182928	31-Mar-18	199,895
19	2017-2018	MAR_P	Irrigation & Flood Control Plan (EAST)	200677	31-Mar-18	284,546
19	2017-2018	MAR_P	Irrigation & Flood Control Plan (EAST)	200615	31-Mar-18	247,496
19	2017-2018	MAR_P	Irrigation & Flood Control Plan (EAST)	200609	31-Mar-18	911,370
19	2017-2018	MAR_P	Irrigation & Flood Control Plan (EAST)	200706	31-Mar-18	375,812
19	2017-2018	MAR_P	Rural Development Department Plan (EAST)	197635	31-Mar-18	200,000
19	2017-2018	MAR_P	Rural Development Department Plan (EAST)	197634	31-Mar-18	200,000
20	2018-2019	DEC	Power Plan (EAST)	204616	31-Dec-18	104,260
20	2018-2019	DEC	Roads & Bridges Plan (EAST)	202811	5-Dec-18	206,006
20	2018-2019	JAN	Irrigation & Flood Control Plan (EAST)	204092	23-Jan-19	130,826
20	2018-2019	JAN	Irrigation & Flood Control Plan (EAST)	204092	23-Jan-19	192,645
20	2018-2019	JAN	Education Engineering Cell Plan (EAST)	200551	17-Jan-19	162,077
20	2018-2019	JAN	Urban Dev. & Housing Deptt. Plan (EAST)	203502	21-Jan-19	986,614
				TOTAL		35,381,057

FOREST DIVISION

FC	FIN_YEAR	MONTH	SOURCE_DESCR	CHEQUE_NO	CHEQUE_DATE	CHEQUE_AMT
5	2003-2004	DEC	Forest Plan (EAST)	376551	23-Dec-03	3,635
5	2003-2004	MAR_P	Forest Plan (EAST)	387190	31-Mar-04	4,500
5	2003-2004	MAR_P	Forest Plan (EAST)	386147	18-Mar-04	6,000
6	2004-2005	DEC	Forest Plan (EAST)	378541	4-Dec-04	3,880
7	2005-2006	OCT	Forest Plan (EAST)	411695	7-Oct-05	587
8	2006-2007	MAR_P	Forest Plan (EAST)	429641	26-Mar-07	5,238
8	2006-2007	MAR_P	Forest Plan (EAST)	429636	26-Mar-07	8,730
9	2007-2008	AUG	Land Use Plan (EAST)	431040	17-Aug-07	2,425
9	2007-2008	AUG	Land Use Plan (EAST)	431044	17-Aug-07	2,425
9	2007-2008	MAR_P	Forest Plan (EAST)	439649	29-Mar-08	2,328
10	2008-2009	MAY	Forest Plan (EAST)	442419	8-May-08	2,143
10	2008-2009	OCT	Forest Non-Plan (EAST)	837250	24-Oct-08	10,000
10	2008-2009	MAR_P	Land Use Plan (EAST)	450445	7-Mar-09	5,873
10	2008-2009	MAR_P	Land Use Plan (EAST)	451786	31-Mar-09	6,491
10	2008-2009	MAR_P	Forest Plan (EAST)	451517	27-Mar-09	2,566,100
10	2008-2009	MAR_P	Forest Plan (EAST)	455337	31-Mar-09	2,500,000
11	2009-2010	MAY	Forest Plan (EAST)	456214	25-May-09	67,600
11	2009-2010	MAY	Land Use Plan (EAST)	451796	11-May-09	48,190
11	2009-2010	OCT	Land Use and Environment Non Plan(EAST)	845458	16-Oct-09	8,968
11	2009-2010	JAN	Land Use and Environment Non Plan(EAST)	858810	30-Jan-10	143,932
11	2009-2010	JAN	Land Use and Environment Non Plan(EAST)	858809	30-Jan-10	41,942
11	2009-2010	JAN	Land Use and Environment Non Plan(EAST)	858808	30-Jan-10	3,780
13	2011-2012	SEP	Land Use Plan (EAST)	481519	30-Sep-11	3,669
13	2011-2012	MAR_P	Land Use Plan (EAST)	487480	31-Mar-12	120
13	2011-2012	MAR_P	Forest Plan (EAST)	483971	30-Mar-12	29,900
13	2011-2012	MAR_P	Forest Plan (EAST)	483979	31-Mar-12	529
13	2011-2012	MAR_P	Forest Plan (EAST)	483988	31-Mar-12	704,352
13	2011-2012	MAR_P	Forest Plan (EAST)	483992	31-Mar-12	172
13	2011-2012	MAR_P	Forest Plan (EAST)	484111	31-Mar-12	31,338
13	2011-2012	MAR_P	Forest Plan (EAST)	484121	31-Mar-12	9,737
13	2011-2012	MAR_P	Forest Plan (EAST)	484156	31-Mar-12	926
13	2011-2012	MAR_P	Forest Plan (EAST)	484181	31-Mar-12	28,441
13	2011-2012	MAR_P	Forest Plan (EAST)	487741	31-Mar-12	5,642
13	2011-2012	MAR_P	Forest Plan (EAST)	487771	31-Mar-12	3,005
13	2011-2012	MAR_P	Forest Plan (EAST)	487777	31-Mar-12	13,037
13	2011-2012	MAR_P	Forest Plan (EAST)	487813	31-Mar-12	9,171

13	2011-2012	MAR_P	Forest Plan (EAST)	487815	31-Mar-12	1,820
13	2011-2012	MAR_P	Forest Plan (EAST)	487818	31-Mar-12	7,467
13	2011-2012	MAR_P	Forest Plan (EAST)	487826	31-Mar-12	6,524
13	2011-2012	MAR_P	Forest Plan (EAST)	488109	31-Mar-12	879
13	2011-2012	MAR_P	Land Use Plan (EAST)	483162	30-Mar-12	15,720
13	2011-2012	MAR_P	Land Use Plan (EAST)	483187	31-Mar-12	3,543
13	2011-2012	MAR_P	Land Use Plan (EAST)	487405	31-Mar-12	113
13	2011-2012	MAR_P	Land Use Plan (EAST)	487407	31-Mar-12	2,178
13	2011-2012	MAR_P	Land Use Plan (EAST)	487412	31-Mar-12	4,977
13	2011-2012	MAR_P	Land Use Plan (EAST)	487425	31-Mar-12	1,922
13	2011-2012	MAR_P	Land Use Plan (EAST)	487433	31-Mar-12	202
13	2011-2012	MAR_P	Land Use Plan (EAST)	487464	31-Mar-12	2,474
13	2011-2012	MAR_P	Land Use Plan (EAST)	487468	31-Mar-12	855
13	2011-2012	MAR_P	Forest Plan (EAST)	487714	31-Mar-12	3,808
13	2011-2012	MAR_P	Forest Plan (EAST)	483916	29-Mar-12	3,924
14	2012-2013	AUG	Forest Plan (EAST)	488195	29-Aug-12	17,980
14	2012-2013	SEP	Forest Plan (EAST)	489625	28-Sep-12	9,950
14	2012-2013	OCT	Forest Plan (EAST)	489686	20-Oct-12	4,931
14	2012-2013	OCT	Forest Plan (EAST)	489691	20-Oct-12	83,475
14	2012-2013	OCT	Forest Plan (EAST)	489690	20-Oct-12	2,502
14	2012-2013	OCT	Forest Non-Plan (EAST)	888130	30-Oct-12	9,671
14	2012-2013	MAR_P	Forest Plan (EAST)	497514	30-Mar-13	6,391
14	2012-2013	MAR_P	Forest Non-Plan (EAST)	888175	30-Mar-13	1,364
14	2012-2013	MAR_P	Forest Non-Plan (EAST)	888181	30-Mar-13	1,306
14	2012-2013	MAR_P	Forest Plan (EAST)	497518	30-Mar-13	24,496
14	2012-2013	MAR_P	Forest Plan (EAST)	497623	30-Mar-13	3,256
14	2012-2013	MAR_P	Forest Plan (EAST)	497523	30-Mar-13	1,237
15	2013-2014	AUG	Forest Plan (EAST)	100857	30-Aug-13	21,982
15	2013-2014	AUG	Forest Plan (EAST)	100843	30-Aug-13	14,624
15	2013-2014	AUG	Forest Plan (EAST)	100808	22-Aug-13	20,586
15	2013-2014	AUG	Forest Plan (EAST)	100789	12-Aug-13	33,150
15	2013-2014	AUG	Forest Plan (EAST)	100781	7-Aug-13	4,043
15	2013-2014	AUG	Forest Plan (EAST)	100774	7-Aug-13	24,000
15	2013-2014	OCT	Forest Non-Plan (EAST)	104583	31-Oct-13	4,949
15	2013-2014	OCT	Forest Non-Plan (EAST)	104588	31-Oct-13	3,960
15	2013-2014	OCT	Forest Non-Plan (EAST)	104570	29-Oct-13	364
15	2013-2014	OCT	Forest Non-Plan (EAST)	104566	29-Oct-13	1,690
15	2013-2014	OCT	Forest Plan (EAST)	104530	10-Oct-13	2,033
15	2013-2014	OCT	Forest Plan (EAST)	104512	10-Oct-13	5,000
15	2013-2014	MAR_P	Forest Plan (EAST)	109347	31-Mar-14	3,959

15	2013-2014	MAR_P	Forest Plan (EAST)	109976	31-Mar-14	990
15	2013-2014	MAR_P	Forest Plan (EAST)	109275	29-Mar-14	15,354
15	2013-2014	MAR_P	Forest Non-Plan (EAST)	109985	31-Mar-14	6,566
15	2013-2014	MAR_P	Forest Non-Plan (EAST)	110024	31-Mar-14	7,000
15	2013-2014	MAR_P	Forest Non-Plan (EAST)	109358	31-Mar-14	1,485
15	2013-2014	MAR_P	Forest Non-Plan (EAST)	109951	31-Mar-14	2,140
15	2013-2014	MAR_P	Forest Non-Plan (EAST)	109956	31-Mar-14	1,118
15	2013-2014	MAR_P	Forest Non-Plan (EAST)	109961	31-Mar-14	1,453
15	2013-2014	MAR_P	Forest Non-Plan (EAST)	109964	31-Mar-14	14,540
15	2013-2014	MAR_P	Forest Plan (EAST)	109431	31-Mar-14	13,000
15	2013-2014	MAR_P	Forest Plan (EAST)	109896	31-Mar-14	8,114
15	2013-2014	MAR_P	Forest Plan (EAST)	109906	31-Mar-14	11,654
15	2013-2014	MAR_P	Forest Plan (EAST)	110003	31-Mar-14	2,600
15	2013-2014	MAR_P	Forest Plan (EAST)	109992	31-Mar-14	13,000
15	2013-2014	MAR_P	Forest Plan (EAST)	109343	31-Mar-14	3,883
16	2014-2015	OCT	Forest Plan (EAST)	111483	20-Oct-14	247,500
16	2014-2015	OCT	Forest Plan (EAST)	111491	20-Oct-14	24,750
16	2014-2015	OCT	Forest Plan (EAST)	111487	20-Oct-14	107,250
16	2014-2015	MAR_P	Forest Plan (EAST)	141462	31-Mar-15	7,609
16	2014-2015	MAR_P	Forest Non-Plan (EAST)	139218	19-Mar-15	6,000
16	2014-2015	MAR_P	Forest Non-Plan (EAST)	139380	31-Mar-15	22,654
16	2014-2015	MAR_P	Forest Non-Plan (EAST)	141337	31-Mar-15	19,650
16	2014-2015	MAR_P	Forest Non-Plan (EAST)	141349	31-Mar-15	1,000
16	2014-2015	MAR_P	Forest Non-Plan (EAST)	141417	31-Mar-15	20,000
16	2014-2015	MAR_P	Forest Non-Plan (EAST)	141421	31-Mar-15	1,144
17	2015-2016	OCT	Forest Plan (EAST)	144226	18-Oct-15	3,417
17	2015-2016	OCT	Forest Plan (EAST)	144204	18-Oct-15	7,637
17	2015-2016	MAR_P	Forest Plan (EAST)	172151	31-Mar-16	4,000
17	2015-2016	MAR_P	Forest Plan (EAST)	172139	31-Mar-16	4,950
17	2015-2016	MAR_P	Forest Plan (EAST)	172124	31-Mar-16	4,000
17	2015-2016	MAR_P	Forest Plan (EAST)	147996	31-Mar-16	11,000
17	2015-2016	MAR_P	Forest Plan (EAST)	147971	31-Mar-16	5,500
17	2015-2016	MAR_P	Forest Plan (EAST)	147945	31-Mar-16	9,709
17	2015-2016	MAR_P	Forest Plan (EAST)	172222	31-Mar-16	4,000
17	2015-2016	MAR_P	Forest Plan (EAST)	172206	31-Mar-16	3,032
17	2015-2016	MAR_P	Forest Plan (EAST)	172204	31-Mar-16	500
17	2015-2016	MAR_P	Forest Plan (EAST)	147915	31-Mar-16	2,610
17	2015-2016	MAR_P	Forest Plan (EAST)	172202	31-Mar-16	2,160
17	2015-2016	MAR_P	Forest Plan (EAST)	172164	31-Mar-16	8,000
17	2015-2016	MAR_P	Forest Plan (EAST)	146368	31-Mar-16	350

17	2015-2016	MAR_P	Forest Plan (EAST)	146357	31-Mar-16	1,329
18	2016-2017	JAN	Forest Plan (EAST)	174694	31-Jan-17	27,513
18	2016-2017	JAN	Forest Plan (EAST)	174679	31-Jan-17	25,581
18	2016-2017	MAR_P	Forest Plan (EAST)	180314	31-Mar-17	671
18	2016-2017	MAR_P	Forest Plan (EAST)	180270	31-Mar-17	4,000
18	2016-2017	MAR_P	Forest Plan (EAST)	180262	31-Mar-17	5,320
18	2016-2017	MAR_P	Forest Plan (EAST)	180259	31-Mar-17	2,960
18	2016-2017	MAR_P	Forest Plan (EAST)	180239	31-Mar-17	1,360
18	2016-2017	MAR_P	Forest Plan (EAST)	180213	31-Mar-17	15,000
18	2016-2017	MAR_P	Forest Plan (EAST)	179079	31-Mar-17	13,710
18	2016-2017	MAR_P	Forest Plan (EAST)	179010	31-Mar-17	850
18	2016-2017	MAR_P	Forest Plan (EAST)	179013	31-Mar-17	3,000
19	2017-2018	SEP	Forest Plan (EAST)	180482	7-Sep-17	226,146
19	2017-2018	OCT	Forest Plan (EAST)	182445	13-Oct-17	97,800
19	2017-2018	NOV	Forest Plan (EAST)	182490	18-Nov-17	5,350
19	2017-2018	MAR_P	Forest Plan (EAST)	199063	3-Mar-18	146,890
19	2017-2018	MAR_P	Forest Plan (EAST)	199026	3-Mar-18	375,000
19	2017-2018	MAR_P	Forest Plan (EAST)	196238	3-Mar-18	4,000,000
20	2018-2019	JUNE	Forest Plan (EAST)	201035	23-Jun-18	9,395
20	2018-2019	DEC	Forest Plan (EAST)	201300	26-Dec-18	10,045
				TOTAL		12,251,350