

**ANNUAL REVIEW ON THE WORKING OF TREASURIES  
(2018-19)**

**Government of Manipur**



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E),  
MANIPUR**

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## **PREFACE**

Treasuries play a crucial role in the financial management of the State Government. Failure of the treasuries to observe the rules and regulations laid down by Government for their effective functioning will adversely affect the finance of the state. Inspection of treasuries conducted by my office is the mechanism through which we can derive assurance that the treasuries are organized and functioning in an appropriate manner and have the requisite internal control structure in place to ensure that accounts are free from material misstatements.

The Annual Review on working of Treasuries in Manipur State is prepared by the office of the Principal Accountant General (A&E), Manipur, Imphal as per instruction contained in Para 20.17 of C.A.G.'s M.S.O (A&E) Vol.-I. The purpose of the review is to highlight the important and recurrent irregularities/deficiencies noticed in maintenance and submission of accounts and the functioning of the Treasuries/Sub-treasuries.

Deficiencies observed during the inspection are brought to the notice of the Government by way of issuing Inspection Reports. Necessary remedial measures were also pointed out and suggested to the authorities concerned to set right the deficiencies found in the inspection.

I hope that this Annual Review for the year 2018-19 will aid in bringing about effective management and ensure improvements in the preparation, maintenance and submission of monthly accounts to the Accountant General (A&E).

**Place: Imphal**  
**Date:22.01.2020**

**Sd/-**  
**(John K. Sellate)**  
**Principal Accountant General (A&E)**  
**Manipur**

## PART-I

### 1.1 Introductory

Treasuries and Sub-treasuries in Manipur are functioning under the administrative control of the Director of Treasuries and Accounts (DTA) excluding DRC (Deputy Residence Commissioner), Manipur Bhawan, Guwahati, which is operating with the overall direction and control of the Finance Department of the State Government. The Treasury is the core of the accounting system of State Government. The Treasury maintains records of financial transactions and conducts necessary checks as per Treasury Code and Financial Rules on the flow of funds of the State Government transactions.

### 1.2 Organizational set-up

There are 11 District Treasuries and 7 Sub-Treasuries under Directorate of Treasuries and Accounts and 1 DRC (Deputy Residence Commissioner), Manipur Bhawan, Guwahati. All Treasuries/Sub-Treasuries and DRC, Guwahati are functioning as banking Treasuries. A list of Treasuries/Sub-Treasuries of Manipur and DRC, Guwahati along with their linked Banks is given in **Table 1.1**.

**Table 1.1: List of Treasuries/Sub-Treasuries/DRC, Manipur Bhawan(Guwahati)**

Sl. No.	Name of Treasury	Linked Banks
<b>District Treasury</b>		
1	Imphal West Treasury, Imphal	SBI, Imphal
2	Lamphel Treasury, Lamphel	SBI, Paona Bazar
3	Imphal East Treasury, Porompat	UBI, Imphal
4	Bishnupur Treasury	UCO, Bishnupur
5	Churachandpur Treasury,	UBI, Churachandpur
6	Thoubal Treasury	SBI, Thoubal & UBI, Thoubal
7	Chandel Treasury	SBI, Chandel
8	Ukhrul Treasury	UBI, Ukhrul
9	Senapati Treasury	SBI, Senapati
10	Tamenglong Treasury	UBI, Tamenglong
11	Jiribam Treasury	UBI, Jiribam
12	Manipur Bhawan(Guwahati)	SBI, GMC Branch, Guwahati
<b>Sub – Treasury</b>		
1	Imphal Sub-Treasury, Imphal	SBI, Secretariat
2	Moirang Sub-Treasury,	UBI, Paona Bazar
3	Kakching Sub-Treasury,	UBI, Kakching
4	Moreh Sub-Treasury,	UBI, Moreh
5	Kangpokpi Sub-Treasury	SBI, Kangpokpi
6	Wangoi Sub-Treasury	SBI, Wangoi
7	Saitu Gamphazol, Gamnom Saparmeina Sub Treasury	SBI Saparmeina

### 1.3 Position of Treasury Staff

The Treasuries/Sub-Treasuries including the DTA (excluding DRC, Manipur Bhawan, Guwahati) have a total Men-in-Position of 218 against Sanctioned Strength of 402 as on 31<sup>st</sup> March 2019. Cadre-wise position of staff is given in the **Table 1.2** below.

**Table 1.2: Cadre-wise Position of Treasury Staff**

Sl. No.	Name of post	Sanctioned Strength	Men in position
1	Director (Treasuries & Accounts)	1	1
2	Joint Director (Treasuries & Accounts)	2	2
3	Deputy Director (Treasuries & Accounts)	1	1
4	Deputy Director (Treasury System & Admin.)	1	1
5	Treasury officer	11	11
6	Assistant Director (Treasuries & Accounts)	2	1
7	Sub-Treasury Officer	7	7
8	Assistant Treasury Officer	17	6
9	Senior Accountant	34	12
10	Senior Accounts Assistant(SAA)	98	66
11	Junior Accounts Assistant(JAA)	121	63
12	Driver	5	1
13	Daftry	14	8
14	Peon	55	27
15	Peon-cum-chowkidar	6	3
16	Chowkidar	11	3
17	Sweeper	4	2
18	Chowkidar-cum-sweeper	12	3
<b>Total</b>		<b>402</b>	<b>218</b>

#### 1.4 Computerization

All Treasuries/Sub-Treasuries in the State are now computerized. All Treasuries and Sub-Treasuries in the State have been brought to an online mode which allows real time monitoring of expenditure against allocation and sub-allocation of funds across departments. An online based software BEAMS (Budget Estimation, Allocation and Monitoring System) has also been implemented in all Treasuries/Sub-Treasuries allowing budgetary control in an electronic environment, reducing the chances of errors and misuse of funds. All Treasuries/Sub-Treasuries are using 'Treasury Net' software which facilitates passing of all bills and challans and contributes to timely and more accurate classification of treasury accounts for rendering to Accountant General's office. Further, the pension payment system in all the Treasuries/Sub-Treasuries has now been fully computerized.

However, the state Government has not brought all the sub systems under IFMS platform so far. There is no integration between DDOs and Treasuries. Presently, DDOs submit their bills manually to treasuries where the details are captured in the treasury module of 'Treasury Net'. For salary payment, linkage has been setup with nodal bank at the treasury levels.

## PART - II

### Defects noticed during compilation and verification of accounts

#### 2.1 Delay in receipt of Monthly Accounts

As per Accounts Code Vol.-II, monthly accounts are to be submitted by Treasuries to the Accountant General (A&E) on or before the 10<sup>th</sup> of the following month to which the accounts relate.

Out of 19, 10(ten) Treasury/Sub-treasury offices *viz.* Jiribam, Imphal-East, Thoubal, DRC Guwahati, STO Kakching, STO Imphal, STO Moirang, STO Moreh, STO Wangoi and STO Saitu Gamphazol rendered monthly accounts within the prescribed timeframe except for two months in 2018-19. Other treasuries rendered accounts beyond the specified time for more than three months during the period. Extent of delay in rendition of monthly accounts by Treasuries ranges from 1 to 24 days. Details of the dates on which the monthly accounts were received by this office from the treasuries and extent of delay are shown in **Annexure-I**.

Delay in rendition of accounts by the Treasuries consequently leads to delay in submission of Monthly Civil Accounts and subsequent delays in preparation and finalization of Annual Accounts of the State Government.

#### 2.2 List of wanting vouchers from Treasuries

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

While compiling the monthly accounts, we observed that in some cases, list of payments submitted along with Payment Schedules were not fully supported by vouchers, resulting in huge differences between the total of the List of Payments and that of the vouchers received. Consequently, an amount of ₹17.65 crore had been booked under the Major Head ‘8658-Suspense’ for want of vouchers. Treasury-wise details during the year 2018-19 are given in **Table 2.1**. DDO wise amount placed under the Suspense is also indicated in **Annexure-II**.

**Table 2.1: Wanting vouchers**

Sl. No.	Name of Treasury/Sub Treasury	Amount (₹ in lakh)
1.	Imphal West Treasury	203.49
2.	Imphal East Treasury	683.68
3.	Lamphel Treasury	430.68
4.	Imphal Sub-treasury	435.83
5.	Tamenglong Treasury	0.19
6.	Thoubal Treasury	10.74
7.	Bishnupur Treasury	0.32
<b>Total</b>		<b>1764.94</b>

#### 2.3 Non submission of Detailed Countersigned Contingent (DCC) bills against Abstract Contingent (AC) bills from Treasuries

As per Rule 308 and 309 of Central Treasury Rules (CTR), except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting abstract bills in Form T.R. 31, subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed.

A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate.

However, on examination of records maintained in this office, it was observed that many AC bills were drawn against which submission of DCC bills were still pending. As of 31st March 2019, a sum of `1,713.89 crore drawn against 1005 AC Bills remained outstanding due to want of DCC bills as shown in **Table 2.2**.

**Table 2.2: AC bills outstanding for submission of DCC bills**

Year	No. of AC bills	Amount ( ` in crore)
Upto 2016-17	729	1297.84
2017-18	205	328.53
2018-19	71	87.52
<b>Total</b>	<b>1,005</b>	<b>1,713.89</b>

Department-wise pendency for submission of DCC bills is shown in **Annexure-III**.

#### 2.4 Outstanding Utilisation Certificates (UCs)

As per Rule 212 of General Financial Rules (GFR), in respect of non-recurring grants to an Institution or Organisation, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned should be insisted upon in the order sanctioning the grants-in-aid. The Utilization Certificate should be submitted within twelve months of the closure of the financial year by the Institution or Organisation concerned. Further, in respect of recurring grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate, in respect of grants of preceding financial year, is submitted.

However, we observed that, as of 31 March 2019, the utilization certificates of `8,517.96 crore against Grants-in-Aid drawn during the year were still awaited. Year-wise position of pending submission of UCs as on 31<sup>st</sup> March is shown in **Table 2.3**.

**Table 2.3: Pendency in submission of UCs**

Sl. No.	Year(*)	Number of UCs awaited	Amount ( ` in crore)
1.	Up to 2016-17	3,540	3,864.14
2.	2017-18	1,163	2,166.66
3.	2018-19	1,197	2,487.16
	<b>Total</b>	<b>5,900</b>	<b>8,517.96</b>

(\* The year mentioned above relates to “due year” *i.e.* after 12 months of actual drawal)

Due to non-submission of UCs, whether grants were actually utilized for the purpose for which they were sanctioned could not be ascertained.

Concerned Treasury/Sub-treasury Officers were requested to take necessary steps with all the concerned Drawing and Disbursing Officers so that the outstanding Utilisation Certificates are furnished as per due dates to the office of the Principal Accountant General (A&E), Manipur.



## 2.5 Personal Deposit Accounts

As per Para 7.6 of CAG's MSO (A&E), the opening of a banking deposit account or of a Personal Ledger account is sanctioned by Government after consultation with the Accountant General. Further, as per para 7.7, Personal Deposit Accounts, created by debit to the Consolidated Funds should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund, the Personal Deposit Accounts being opened next year again, if necessary, in the usual manner. During 2018-19, Personal Deposit Accounts was not in operation.

## 2.6 GPF Accounts

### 2.6.1 Minus balances

There should not be any minus balances in GPF Accounts. Minus balance would be due to drawal of more than the available balances at credit or wrong posting of debit amounts. It was noticed that there were 39 GPF accounts with minus balances to the tune of `0.51 crore as of March 2019 as detailed in the **Annexure-IV**.

### 2.6.2 Non-submissions of Schedules/Challans in support of GPF temporary advance

Compilation/data entry of the GPF credits for the State Government employees revealed that there were cases of non-receipts of recovery schedules against the temporary advance withdrawn. As such, the credit on GPF could not be booked in the GPF account of the Government employees. List of wanting recovery schedules as of March 2019 is shown in **Annexure-V**.

## PART-III

**Defects and other irregularities noticed in the records during inspection of the Treasury Offices and Sub-Treasury Offices.**

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

During 2018-19, following units were inspected;

**Table 3.1: Treasuries inspected during 2018-19**

Sl. No.	Quarter in which inspected	Name of Treasury/ Sub-Treasury
1	1 <sup>st</sup> quarter (April-June,2018)	Wangoi Sub-treasury
2		Senapati Treasury
3		Dy. Residence Commissioner, Guwahati
4		Moreh Sub-treasury
5		Moirang Sub-treasury
6	2 <sup>nd</sup> quarter (July-Sept, 2018)	Lamphel Treasury
7		Directorate of Treasuries and Accounts
8		Imphal West Treasury
9		Imphal Sub-Treasury
10	3 <sup>rd</sup> quarter (Oct-Dec,2018)	Imphal East Treasury
11		Bishnupur Treasury
12		Tamenglong Treasury
13		Jiribam Treasury
14		Thoubal Treasury
15	4 <sup>th</sup> quarter (Jan-March,2018)	Kangpokpi Sub-Treasury
16		Kakching Sub-Treasury
17		Churachandpur Treasury
18		Chandel Treasury
19		Ukhrol Treasury

There were a total of 156 paras in those reports.

### 3.2 Outstanding paras of Inspection Reports

As on March ending 2019, there are 653 paras remained outstanding from 112 Inspection reports. Details of Treasury wise and year wise outstanding paras are shown in **Annexure-VI**.

### 3.3 Accounts related issues

#### 3.3.1 Diversion/Parking of funds

Rule 290 of CTR specifies that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. Further, Rule 56 of General Financial Rules specifies that the savings as well as provisions that cannot be profitably utilised should be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future excesses.

In **Imphal East Treasury**, different DDOs withdraw funds to the tune of ₹ 10.02 crore (as detailed in **Annexure-VII**) from the Service Heads and deposited them under MH 8449-Other

Deposits during the period from 01.10.2017 to 30.09.2018 through challans in order to avoid lapse of budget grants.

Similarly in **Directorate of Treasuries and Accounts**, an amount of `25,00,000 was drawn on A.C bill and deposited to MH:8449-120.

### 3.3.2 Non-credit of lapsed deposits

As per Rule 635 of CTR, at the close of March each year, all deposits or balances unclaimed for more than three complete account years, shall be credited to the Consolidated Fund of State Government as lapsed deposits. The Treasury Officer will submit to the Accountant General immediately after 31<sup>st</sup> March a list of deposits and balances thus lapsing, prepared in accordance with the directions contained in the Accounts Code, Volume-II.

However, during inspection of Lamphel Treasuries, it was observed that deposits and balances amounting to `4.43 crore were lying unclaimed for more than three complete accounting years as shown below.

**Table 3.2: Unclaimed Deposits**

Sl. No.	Name of the Treasury	Amount (in `)
1	Lamphel Treasury	4,43,24537
<b>Total</b>		<b>4,43,24537</b>

Department wise position of the unclaimed deposit is shown in **Annexure-VIII**

### 3.3.3 Non deposits of Government money in the bank by the Treasuries

Rule 7 of CTR specifies that all moneys received by or tendered to Government officers on account of the revenues of the Government shall, without undue delay, be paid in full into a treasury and shall be included in the accounts of the Government.

During inspection of Treasuries in 2018-19, challans worth `8.49 crore passed by Treasury Officers as shown in **Table 3.3** were not credited into the Government Account. Department- wise details are shown in **Annexure-IX**.

**Table 3.3: Non deposits of money**

Sl. No.	Name of the Treasury/Sub Treasury	Amount (in `)
1.	Bishnupur Treasury	13,96,635
2.	Churachandpur Treasury	93,000
3.	Lamphel Treasury	6,40,96,359
4.	Kangpokpi Sub-Treasury	1,93,18,674
<b>Total</b>		<b>8,49,04,668</b>

### 3.3.4 Incorrect Classification of Challans

As per Rule 82 of GFR 2017, suitable classification shall be recorded by Drawing Officers on all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank shall be indicated or recorded by Departmental Officers responsible for the collection of Government dues *etc.* Further, as per Rule 92 of Central Treasury Rules (Vol-I), challans are to be prepared in Form T.R-6 showing distinctly the nature of the payment, the person or Government Officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit, etc.

Test check of Challan Registers and relevant documents in Treasury offices revealed that classification of head of accounts was not done correctly. Treasury wise incorrect classification of heads observed during inspection is illustrated in **Annexure-X**.

### **3.3.5 Discrepancies noticed in the maintenance of Gazetted Salary Register.**

As per practice, the copies of pay slip received from the office of the Pr. Accountant General (A&E), are to be posted on the left side of the Gazetted Salary Payment Register and the particulars of pay slips are required to be attested by the Treasury officer. Details of pay drawn are also required to be noted in the Register. In case of transfer of an officer, the pay particulars recorded in the register are taken for preparation of the LPC and the fact of issue of LPC is to be noted in the register with the attestation of Treasury officer.

Scrutiny of the Gazetted officer Pay Bill Register for the year 2018-19 maintained by the under mentioned Treasuries/Sub-Treasuries revealed the following deficiencies/irregularities:

#### **(i) Sub-Treasury office, Moreh:**

The monthly Salary of Dr. Feiga Luckson Gangmei, Medical Officer and Namthago Kanmei, Jr. MCS of DC office, Tengnoupal were not entered in a proper column. Pay slip authority numbers issued by Pr. Accountant General (A&E), Manipur were also not recorded in the register.

#### **(ii) Churachandpur Treasury:**

- (a) Salary of Shri Thangboi Gangte, SDO/BDO for the month of July & August, 2018 was paid at `1,08,982 instead of `1,14,759.
- (b) Salary of Shri Sanajaoba Khuraijam, IFS, DFO for the month of September and October, 2018 was disbursed at `2,25,480 instead of `2,28,528.
- (c) Salary of Shri G. Vunglian, District Sericulture Officer from the month of August, 2018 to December, 2018 was paid `66,446 p.m. instead of `66,439 p.m.

#### **(iii) Sub-Treasury Moirang:**

Arrear payment of Dr. H. Shanti Devi, Associate Professor, towards pay and allowances amounting to `10,07,477 was withdrawn vide Bill No.38 dated 08.09.2017. However, no pay slips authority issued by the O/o the Pr. Accountant General (A&E), Manipur was made available for verification.

Further, no records of pay slip authority were recorded in the Gazetted Guard Register of SDO, Moirang issued by O/o of the Pr. Accountant General (A&E).

#### **(iv) Lamphel Treasury:**

In the following few cases, pay slip authorities were not noted in the reports:

- i. Ksh. Lemba Singh, MCS
- ii. W. Ibemhal Devi, SDC
- iii. Bantee Singh Konthoujam
- iv. N. Geoffrey, IAS

## **3.4. Pension related issues**

### **3.4.1 Excess payment of pensions**

Government of Manipur under Finance Department's office memorandum dated 5<sup>th</sup> May 2010, modified/revised the rules regulating pension, DCRG and family pension under the Manipur Civil Services (pension) Rules, in respect of pre-2006 pensioners/family pensioners. As per the

memorandum, the amount of existing pensions/family pension should be consolidated as per the consolidated table *w.e.f* 01.01.2006 with cash payment/actual benefit from 1.4.2010.

Scrutiny of pension payment records revealed that:

**i) Senapati Treasury:**

Smt. K. Adaphro, holder of PPO SM/9571, was granted monthly pension at the rate of `1075 *w.e.f* 01.12.1995. Her monthly pension was revised to `3254 from 01.01.1996. As per memorandum *ibid*, her pension should have been revised to `7355 *w.e.f* 01.01.2006 (with actual benefit from 1.4.2010).

A test check of monthly pension advice revealed that Smt. K. Adaphro was drawing pension at the rate of `7854 resulting in excess payment of monthly pension at the rate `499 *w.e.f* 01.4.2010 (excluding dearness relief sanctioned by the Government from time to time).

**ii) Jiribam Treasury:**

(Late) Ch. Saratkumar Singh, Retd. LDC, holder of PPO No.141802771, pension (family pension) was authorized to his wife Ch. (O)Kananbala Devi, consequent on the death of the employee on 07.03.2008. As per the Pension Payment Order authorized by Pr. Accountant General (A&E), payment of basic pension was as follows:

- a) At `2288 from 08.03.2008 to 31.03.2010
- b) At `3790 from 01.04.2010 to 07.03.2018
- c) At `3500 from 08.03.2010 onwards

However, the basic pension and dearness relief was calculated at the uniform basic pension of `3790 from 08.03.2008 to 30.06.2018. This has resulted in excess payment of pension to the extent of `72,595 (**Table 3.4**).

**Table 3.4: Excess payment**

Particulars	Basic Pension	Period	Amount (in `)
Pension	₹ 2288	08.03.2008 to 31.03.2010 (24 months 23 days)	56610
	₹ 3790	01.04.2010 to 07.03.2018 (95 months 7days)	360906
	₹ 3500	08.03.2018 to 30.06.2018 (3months 23days)	13097
Dearness relief	@35% of ₹ 2288	08.03.2008 to 30.06.2008 (3months 23days )	2996
	@ 45% of ₹ 2288	01.07.2008 to 31.03.2010 (33 months)	33977
	@ 35% of ₹ 3790	01.04.2010 to 31.10.2010 (7 months)	9286
	@ 45% of ₹ 3790	01.11.2010 to 31.03.2011 (5 months)	8528
	@51% of ₹ 3790	01.04.2011 to 31.10.2011( 7 months)	13530
	@58% of ₹ 3790	01.11.2011 to 31.12.2012 (14 months)	30775
	@ 65% of ₹ 3790	01.01.2013 to 30.09.2013 (9 months)	22172
	@ 72% of ₹ 3790	01.10.2013 to 31.05.2014 (8 months)	21830
	@ 90% of ₹ 3790	01.06.2014 to 30.09.2015 (16 months)	54576
	@ 107% of ₹ 3790	01.10.2015 to 31.03.2016 ( 6 months)	24332
	@ 113% of ₹ 3790	01.04.2016 to 30.11.2016 ( 8 months)	34262
	@ 119% of ₹ 3790	01.12.2016 to 31.05.2017 ( 6 months)	27061
@ 125% of ₹ 3790	01.06.2017 to 07.03.2018 (9 months 7 days)	43707	

	@ 125% of ₹3500	08.03.2018 to 30.6.2018 (3 months 22 days)	16230
			743100
Medical Allowance	@ ₹300	08.03.2008 to 30.06.2018	35313
		<b>Total</b>	<b>778413</b>
		<b>Already paid</b>	<b>851008</b>
		<b>Excess payment</b>	<b>72595</b>

### 3.4.2 Excess payment of pension due to payment at enhanced rate in Imphal East treasury

A) Scrutiny of the pension payment documents of (Late) Th. Mohendro Singh, Retd. Assistant Teacher (DOB 01.03.1944), holder of PPO No.9519/SM revealed that pension (family pension) was transferred to his wife Smt. Th. Mema Devi, consequent on the death of the employee on 11.1.2018. On transfer of pension to his wife, the amount of family pension payable was to be reduced to normal pension and the basic pay revised to `3500 (basic pay) from `4559 *w.e.f* 12.1.2018.

However, payment of pensionary benefit at the enhanced rate of `4559 (basic pay) was continued as of September 2018.

On being pointed, the Treasury Officer agreed to recover the excess payment.

B) As per the pension payment documents of (Late) Shri A.Gouro Singh, Retd. Village Extension Worker (DOB 1.11.1947), holder of PPO No.24052/SM, pension (family pension) was transferred to his wife Smt (O) Memi Devi consequent on the death of the employee on 21.7.2017. The amount of pension payable was to be reduced to normal pension with the basic pay revised to `3662 from `4439 *w.e.f* 22.7.2017. However, pensionary benefit was drawn at the enhanced rate of Rs.4439 from *w.e.f* 22.7.2017 to November 2017.

### 3.4.3 Non submission of Statement of Pensioners not drawn pensions

As per Rule 371 of CTR, every pension disbursing officer shall submit to the Accountant General concerned, every six months, a statement of cases of failure to draw Pensions. The statement shall be prepared in two Parts, one part showing the names of all pensioners who have not drawn their pensions for six years or for three years, accordingly the pensions are classed as political pensions or other than those included in the first part, who have not drawn their pensions for more than one year. The reason for the non drawal, if known, shall be stated against each name.

Treasury Officer of **Churachandpur, Chandel, Thoubal, Senapati and Wangoi Sub-Treasury** had not submitted monthly pension reports in respect of pensioners/Family pensioners whose pensions had been stopped, to the office of the Principal Accountant General (A&E), Manipur, in deviation to the rules.

### 3.4.4 Non-returning of both halves of PPOs

As per rule 371-A, when a pension cases to be payable during the life-time of a pensioner both portions of pension payment order shall be returned by the disbursing officer to the A.G. after making the last payment and with a note recording the reasons for cessation of the pension payment.

Test check of the pension records revealed that the pension payment in respect of **2, 29, 17 and 5** pensioners/family pensioners of **Chandel, Jiribam, Bishnupur and Tamenglong Treasury**

respectively had been stopped since long back. However, both halves of PPOs are not returned to the office of the Principal Accountant General (A&E), Manipur, Imphal.

Treasury wise details of non-returning of both halves of PPOs are shown in **Annexure-XI**.

### 3.4.5 Irregular payment of Provisional Gratuity.

Under Rule 64 of MCS (Pension) Rules 1977 provisional gratuity may be sanctioned subject to a maximum of 90% of the admissible gratuity subject to adjustment of the same at the time of final payment to the retired employee as admissible under rules. Sanction of provisional gratuity is made for timely payment of retirement benefits to a retiring government servant if the Head of office is of the opinion that the settlement of his/her retirement benefits may not be possible on the day of retirement but not an advance. Therefore the payment of retirement gratuity provisionally long before the date of retirement will amount to the misappropriation of government money.

While checking the Bill movement register in **Ukhrul Treasury office** along with the payment advice, it was observed that Provisional gratuity amounting to `32,15,996 (thirty two lakhs fifteen thousand nine hundred ninety six) only was sanctioned and paid to the retiring government servants before retirement as detailed below:

**Table 3.5: List of irregular payment**

Sl. No.	Name & designation	Department	Date of retirement	Amount paid as Prov. Gratuity ( )	Payment made vide
1	Lungrei Yangya, SI	SP, Ukhrul	28-2-2019	6,47,995	Bill No. 5070 dt. 20-12-2018 and TV No. 13 dt. 24-12-2018
2	ZM Birthson, SI	SP, Ukhrul	28-2-2019	6,27,071	
3	A. S. Simthar, HC	SP, Ukhrul	28-2-2019	5,27,250	
4	R. Phomgmila, UDC	DIC Ukhrul	28-2-2019	7,06,840	Bill No. 4688 dt. 27-11-2018 and TV no. 25 Dt. 29-11-2018
5	ZAS Jonathan, UDC	DIC Ukhrul	28-2-2019	7,06,840	
<b>TOTAL</b>				<b>32,15,996</b>	

Nothing is provided in the rules for making payment of retirement benefits before retirement. Treasury Officer was instructed not to make any payment of such nature in future.

### 3.4.6 Non maintenance of PPO/GPO Register

As per rule 359(1) of CTR, every pension payment must be entered on the reverse of both the portions of the pension payment order and attested by the signature of the disbursing officer.

Verification of pension books of Kakching Sub-Treasury, Churachandpur Treasury and Thoubal Treasury revealed that there were no recordings in the pension books except for noting of first payment of pension, gratuity and commutation. As such subsequent developments if any, on account of Transfer of pension/family pensions, revision of pensions under ROP etc. could not be ascertained from the pension books.

It is recommended that all the Treasury offices maintain the register of pension payment orders as per the above mentioned provisions under intimation to this office.

### 3.4.7 Non maintenance of Register of political pensions

Rule 362 of the Central Treasury Rules states that (1) every disbursing officer shall maintain a register of political pensions payable by him, showing for each pension separately- (i) origin and

nature of the pension and the ground on which it was sanctioned; (ii) the amount and period of payment; (iii) the orders of competent authority sanctioning payment; (iv) the name and residence of the pensioner, with specification of shares, if any; (v) reference to the register of Pension Payment Orders. (vi) whether tenable for life only; or it is heritable, the manner and extent to which it will descend, with quotations of orders affecting it; (vii) any special condition attached to the grant of the pension; (viii) any other matter worthy to note in connection with the pension.

Test check of the records of Churachandpur Treasury revealed that there were 13 MLA who were drawing pensions as of December, 2018 but no separate register of political pension was maintained in the Treasury office. Moreover, in Chandel and Thoubal Treasury also, no such register were maintained over the year even though there are some political pensioners.

### 3.4.8 Non submission of Pension reports to the Accountant General

Under Rule 371 of Central Treasury Rules, Volume-1, every pension disbursing officer shall submit to the Accountant General concerned every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for six years or for three years, according as the pensions are classed as political pensions or other pensions, and the other part showing the names of pensioners, other than those included in the first part, who have not drawn their pensions for more than one year. The reason for the non-drawal should be provided against each name.

The disburser's portions of the Pension Payment Orders of all pensioners whose names are included in Part-I of the statement, as also of deceased pensioners where the arrears of pensions due are not claimed within one year of the pensioner's death shall be returned to the Accountant General along with the statement. The disbursing officer shall sort out such cases by examining the file of Pension Payment Orders every month.

However, it was observed that no such reports were sent by the **Imphal West treasury**. Further, 38 cases of failure or stop payment of pension in the Imphal West Treasury for which no communication was made to the Pr. Accountant General (A&E), Manipur are given below:

**Table 3.6: Non-drawal of pensions**

Sl. No.	Name of pensioner	PPO No.	Paid up to
1	W (O) H. Yaimabi Devi	SM/13984	31.01.2017
2	T (O) Ibeyaima Devi	SM/1558	31.03.2017
3	Th (O) Yaima Devi	SM/4852	31.07.2017
4	L. Thambalsang Devi	SF/2012	February, 2015
5	A (O) Jandhabi Devi	SF/4458	March, 1999
6	Nepram (O) Ibecha Devi	SF/4162	10.06.1997
7	L(O) Pishak Devi	SF/9270	28.02.2004
8	N (O) Chandramukhi Devi	SF/4680	15.06.2000
9	Akhoibi Bibi	SF/3090	January, 2002
10	Th (O) Amu Devi	SF/6463	09.01.1999
11	Th (O) Dhana Devi	SF/6128	13.09.1999
12	K. Maichon Devi	SF/2094	21.10.1998
13	M (O) Lalita Devi	SF/7213	12.02.2003
14	L (O) Sanahanbi Devi	SF/5194	22.07.1996
15	Rashijan Bibi	SF/4909	01.06.2001
16	Ch. Thambalngou Devi	SF/4463	20.02.2017
17	S. Gomti Devi	SF/803	April, 1990
18	LhalimSingson	SF/4515	09.01.2002



19	Tharo Devi	SF/4080	13.09.1997
20	W (O) Tamolei Devi	SF/8516	March, 2004
21	Krishna Bahadur Cchetry	SF/4477	15.04.2003
22	W. Ibotombi Singh	SF/4027	14.01.2005
23	K(N) Y (O) Amu Devi	SF/4852	25.05.1999
24	L. Lembi Devi	SF/3489	01.06.1999
25	Y. Gambhini Devi	SF/3789	02.11.1998
26	MaorunaKabui	SF/5263	24.03.1999
27	Ibec I. Ibecha Devi	SF/5464	29.11.1997
28	Th.Maipakpi Devi	SF/3876	01.03.1999
29	M (O) Madhumati Devi	SF/4439	October, 1997
30	H. Ibechaobi Devi	SF/2197	26.07.1999
31	Ng (Ng (O) Ketuki Devi	SF/4365	07.03.2001
32	H. Indrani Devi	SF/3388	10.01.2001
33	Thonghoi	SF/5461	01.11.1992
34	H. Santosh Singh	SF/6560	October, 1996
35	Angoubi Kabuini	SF/2174	03.02.1995
36	Th. Ngambi Devi	SF/557	25.03.1995
37	Manglembi Kabuini	SF/2293	16.03.1999
38	Randhoni Kabuini	SF/2582	25.09.1997

### 3.5 GPF related issues

#### 3.5.1 Less subscription towards GPF

As per Rule 8(1) and (2) of General Provident Fund (Central Services) Rules, 1960 read with Government of Manipur, Finance Department (PIC) OM No. 1/115/98-PIC dated 9<sup>th</sup> August 1999 the rate of subscription towards GPF should not be less than 10% of total emolument.

In **Ukhrul Treasury**, the following officers of Pettigrew College and Chief Medical Officer, Ukhrul are subscribing lesser amounts than the prescribed rate as shown in **Table 3.7**.

**Table 3.7: Cases of less GPF subscription**

Sl. No.	Name of subscriber	Pay as on March 2018 including AGP (in `)	Amount	
			To subscribe (minimum)	Subscribed
1	R. Peter Horam, Associate Prof.	66230	6623	6000
2	ThotshangLuikham, Associate Prof.	64300	6430	4000
3	K. Nillachandra Singh, Associate Prof.	71200	7120	6000
4	Dr. S. Amir Ayub Chisti, Associate Prof.	50720	5072	5000

#### 3.5.2 Incorrect Calculation of GPF Interest

- i) In Senapati Treasury, checking of GPF interest calculation of Md. Hassan, Draftery, holder of GPF Account No. LPHL/03 revealed that interest calculation for the year 2016-17 was made on the basis of flat rate of 8% instead of taking 8.1% (from April 2016 to September 2016) and 8% (from October 2016 to March 2017). Further, interest calculation was also incorrectly done in 2017-18 by taking flat rate of 8% instead of taking 7.6%, 7.8% and 7.9% for the specified periods.
- ii) In Bishnupur Treasury, GPF interest rate of (i) P. Khangthing, Gr-IV and (ii) Dilip Kumar Gurung, Gr.-IV for the year 2016-17 was taken at the flat rate of 8.7% for the whole year instead of taking 8.1% (from 4/2016 to 9/2016) and 8% (from 10/2016 to 3/2017).

- iii) In Churachandpur Treasury, Interest calculation of two Gr-IV employees of Treasury Office namely Japhet Lalthangsei and Chingkhanmang for the year 2017-18, was also found to be different from the actual interest to be accrued.
- iv) In Tamenglong Treasury, GPF interest for 2016-17 in respect of Shri M. Kuilemang, Peon (GPF account No.5/Try-Tml) was calculated at the flat rate of 8.7 *percent* instead of 8.1 *percent* from April, 2016 to September, 2016 and 8 *percent* from October, 2016 to March, 2017.

### 3.5.3 GPF account of Grade IV

In Tamenglong Treasury, Ringphusinang, Chowkidar (GPF Account No.6/Try-Tml) withdraw `2,50,000 during 2016-17. However, as the month in which the amount was withdrawn was not mentioned, the GPF balance could not be ascertained for the year 2016-17.

In Imphal-West Treasury, in the GPF account of Lalminthang Lotjem, Peon holder of Account No.TRY/L/5 `1,50,000 was sanctioned towards G.P.F part final withdrawal on 6<sup>th</sup> July 2017 but the withdrawal of `1,50,000 was posted as against July, 2016 instead of July, 2017 resulting in incorrect computation of GPF balance since 2016-17 onwards.

In Lamphel Treasury, the following observations were made on GPF accounts of Grade-IV employees:

#### (a) Md. Siraj Ahmad, Peon

- (i) GPF advance of `24,000 taken in the month of May 2016 was recovered at the rate of `1,000 per month from the salary of June 2016. However, the credit (recovery) is reflected in the same month *i.e.* June 2016 instead of July 2016.
- (ii) Recovery of GPF subscription of `5,000 was made from the salary of December 2017 but recorded as `6,000 in the GPF Ledger Card.
- (iii) The interest calculation of GPF was not correct from the year 2015-16 onwards.

#### (b) A. Premi Devi, Daftry.

- i. Interest calculation for the year 2016-17 was computed at 8.7 *per cent* (4/2016 to 9/2016) and 8 *per cent* (10/2016 to 3/2017) instead of taking 8.1 *per cent* and 8 *per cent* respectively during the same period.
- ii. GPF account for the year 2017-18 is yet to be closed. As a result, accounting of the part final withdrawal of `1,20,000 in the month of March 2018 under Bill no.57(L) dated 8<sup>th</sup> March 2018 could not be confirmed.

### 3.6 Deficiencies in maintenance of New Pension Scheme (NPS)

As per the database of NPS subscribers in **DTA, Manipur**, there were 35,049 NPS subscribers as on 26-07-2018 under the Government of Manipur. A test check of database revealed that subscriber's details such as Date of Birth, Email IDs, PAN, mobile no. etc., were not fully updated. Instances of incorrect entries were also noticed in respect of the following subscribers as shown in **Table 3.8** below:

**Table 3.8: NPS subscribers**

Sl. No	Name of subscriber	PRAN	EID	Remarks
1	Laishram Meiraba Singh	110016926082	086065	Phone No. is not available
2	Md. Hashid Ali	110066102894	086513	Phone No. is not available
3	Yandlm Raju Singh	1100101676432	091331	Phone No. is not available
4	Smt. Vungdon	110093339991	003692	E-mail ID is not available
5.	Oinam Ronel Singh	110121827459	002632	E-mail ID is not available
6	Smt. Adani Nesha	111001822741	006059	E-mail ID is not available

Further, the contributions of many NPS subscribers were still missing in the accounts of their New Pension System contribution accounting network as listed below in **Table 3.9**

**Table 3.9: Delay in submission**

Sl. No.	Name	PRAN	EIN	Date of Joining	PRAN Registration date	Missing Credits
1.	Ahanthem Gopen	110074651465	083368	12-11-2012	11-03-2015	03-2015 to 11/2015 04-2016 to 07-2016 12-2017 to 06-2018
2.	Roshni Thingbaijam	110054717417	083362	12-11-2012	18-03-2015	03-2015 to 11/2015 04-2016 to 07-2016 12-2017 to 06-2018
3.	Thoidingjam Tanuja Devi	110034717449	083386	12-11-2012	18-03-2015	03-2015 to 11/2015 04-2016 to 07-2016 12-2017 to 06-2018

### 3.7 Pay and Allowance related issues

#### 3.7.1 Overpayment of pay & allowances

According to Rule 8 of the Manipur Service (ROP) Rules, 2010, for employees recruited between 01.01.2006 and date of issue of this Notification (5.5.2010), their pay should be fixed at the entry level pay in the revised pay structure. In case, emoluments in the pre-revised pay scale (*i.e.* basic pay plus Dearness Pay plus Dearness Allowance applicable on the date of joining) exceeds the sum of pay fixed in the revised pay structure and applicable dearness allowance thereon, the difference shall be allowed as personal pay to be absorbed in future increment in pay. The following observation emerged:

##### (i) Kakching Sub-Treasury

As per Manipur Service (Revised Pay) Rules 2010, entry pay of the Government employee appointed in the pay band of `4440-7440 (grade pay of `1300) should be `4440.

Shri Saikhom Amarjit Pillar who was appointed as peon-cum-chowkidar on temporary basis in the Treasury Department under die-in-harness scheme in the above pay band, joined the Directorate of Treasuries and Accounts on 05.08.2013. He was subsequently posted to Sub-Treasury Office, Kakching and joined the new office on 09.08.2013. However, verification of service book revealed that his entry pay was fixed at `5740 *w.e.f* 05.08.2013 resulting in drawal of higher pay and allowances than admissible.

##### (ii) Thoubal Treasury

- a) Smt. Gaipuichamliu was appointed as peon vide Order No. 1/54/2018-DTA(01/338)-1 dated 05.01.2018 in the scale of `4440-7440+1300 and joined the Directorate of Treasuries and Accounts on 6.1.2018. However, her increment was given on 1.7.2018 instead of granting on 1.7.2019 resulting in payment of salary in excess since July 2018.
- b) Md. Iquebal Hussain, Peon was appointed under Die-in-Harness scheme in the scale of `4440-7440+1300 vide Order No.01/05/2011-DTA(01/277) dated 16.06.2016. He joined in Sub-Treasury Saitu Gamphazol on 16.06.2016, who has been transferred to Thoubal Treasury on 7.2.2018. Pay fixation for the official should be as **Table 3.10**.

**Table 3.10: Fixation of pay of Md. Iquebal Hussain**

Date	Event	Band Pay + GP	Total
16.06.2016	Initial appointment	4440+1300	5740
01.07.2017	Increment	4620+1300	5920
01.07.2018	Increment	4800+1300	6100

However, his entry pay was recorded as `5740+1300 (as on 16.06.2016) in the service book. Further, his pay was recorded as `4612+1300 on 01.07.2017. No entry was made for grant of next annual increment as on 01.07.2018.

**(iii) Bishnupur Treasury**

Scrutiny of the service Book of Smt. Th. Thoibi Devi, Peon, who joined as Peon in the scale of ₹ 2550-55-1660-60-3200 on 01.07.2008 revealed that her pay was re-fixed at ₹ 4750+1300 on 01.07.2008 in the revised pay scale of ₹ 4440-7440+1300 (GP) under the Manipur Service (ROP) Rules, 2010. However, as per the rule, her pay should be fixed at entry level pay *i.e.* ₹ 4440+1300 plus personal pay if any, to be absorbed in future increment in pay. Comparison of pay fixed by Department and Inspection team is shown in **Table 3.11**.

**Table 3.11: Fixation of pay of Smt. Th. Thoibi Devi**

Regulation of pay by Department ₹ 2550x1.86=₹ 4743				Regulation of pay by inspection team (Pre-revised Pay+ DP+DA 47%)-(revised Pay+ DA) =(2550+1275+1798)-(4440+16% of 5740) =(5623-5358)=265 ( Personal pay to be absorbed in future pay)			
Revised pay scale	(₹ 4440-7440)+1300			Revised pay scale	(₹ 4440-7440)+1300		
Date	Basic Pay	GP	Total	Date	Basic pay	GP	Total
1.7.08	4750	1300	6050	1.7.08	4440+265 (PP)	1300	5740
1.7.09	4940	1300	6240	1.7.09	4620+85 (PP)	1300	5920
1.7.10	5130	1300	6430	1.7.10	4800	1300	6100
1.7.11	5330	1300	6630	1.7.11	4990	1300	6290
1.7.12	5530	1300	6830	1.7.12	5180	1300	6480
1.7.13	5740	1300	7040	1.7.13	5380	1300	6680
1.7.14	5960	1300	7260	1.7.14	5580	1300	6880
1.7.15	6180	1300	7480	1.7.15	5790	1300	7090
1.7.16	6410	1300	7710	1.7.16	6010	1300	7310
1.7.17	6650	1300	7950	1.7.17	6230	1300	7530
1.7.18	6890	1300	8190	1.7.18	6460	1300	7760

The excess payment made on pay and allowances of Smt. Th. Thoibi Devi amounting to ₹ 75,141 is shown at **Annexure-XII**.

### 3.8 Service Related Issues

#### 3.8.1 Irregularities in maintenance of Service Books

As per Rule 26(1)(a)(i) of CCS(leave) Rules, 1972, credit of leave will be afforded in advance at uniform rate of 15 days on the 1<sup>st</sup> January and 1<sup>st</sup> July of every year.

(i) In **Chandel Treasury**, the following irregularities were observed.

- a) Two advance increments were granted to Smt. Peni Tarao, Sr. Accounts Assistant w.e.f 01.07.1991 on her passing the 35<sup>th</sup> Batch Manipur State Accounts Training final examination held from 24<sup>th</sup> to 29<sup>th</sup> June, 1991 and her pay was fixed at `1,380/ in the scale of 1,200-2040 with D.N.I on 01.07.1992. However, increment was wrongly granted on 01.02.1992 causing excess payment of pay and allowances.
- b) Leave accounts of 8 existing staff of Chandel Treasury other than the Treasury Officer were not updated since 01.07.2017.

(ii) In **Bishnupur Treasury**, Shri P. Khangthing was appointed as Peon on officiating capacity w.e.f. 27.10.1980 vide DC, Tamenglong (W) Order No.DW/3/28/19-Vol.IV dated 27.10.1980. He was granted ACP-II in the scale of pay of ₹ 2750-70-3800-75-4400 w.e.f. 25.10.2008 and his pay was fixed at ₹ 3660 on 25.10.08 with DNI on 01.10.2009. However, neither regularization of his service from the officiating capacity was found/recorded in the service book nor record for granting of ACP-I was found in the Service Book. Moreover, the official was promoted to the post of Daftry in the scale of pay of ₹ 2610-60-3150-65-3540 with immediate effect vide Director (T&A) Order No.1/15/2006-DTA(VI) dated 26.06.2009.

In the absence of the records regarding his appointment as officiating capacity, the correctness of ACP-I and ACP-II, could not be verified.

(iii) In **Imphal Sub-Treasury**, we noticed several deficiencies as given in **Table 3.12**.

**Table 3.12: Status of Service Books**

Sl. No.	Name of Employee	Remarks
1.	<b>Kh. Premabati Devi</b> Sr. Accounts Assistant	Leave accounts updated only upto 31.12.2004.
2.	<b>M. Dorendro Singh</b> Sr. Accounts Assistant	i. Leave accounts updated only upto 31.12.2013. ii. Nominations for GPF & Manipur State Government Employees Group Insurance Scheme <i>etc.</i> duly signed by Head of office are not enclosed in the Service Book.
3.	<b>Ng. Krishnamani Singh</b> Jr. Accounts Assistant	Nominations for GPF & Manipur State Government Employees Group Insurance Scheme, 1985 duly signed by Head of office are not enclosed in the Service Book.

(iv) In **Lamphel Treasury**, while checking the service books of the staff of the Treasury Office, it was observed that no recording of pay, after granting annual increment on 1<sup>st</sup> July 2017, has been made in the service book of the following officials:

- i. Sophia Keishing, JAA
- ii. Tingneihat Vaiphei, JAA
- iii. Ch. Haibi Devi, JAA
- iv. A. Premi Devi, Gd. IV
- v. Lhingneilam Khongsai, JAA

(v) In **Wangoi Sub-Treasury**, Shri B. Jadumani Sharma, JAA and Shri A. Bhajan Singh, Gr.-IV (Peons) newly joined the Sub-Treasury office on 06.01.2018. However, the service books of the said employees were not yet prepared even after more than three months.

### 3.8.2 Maintenance of Leave Account

On checking the Leave accounts of the staffs of the Treasuries/Sub-treasuries, it has been observed that the leave accounts of the following staffs have not been verified or updated since the period mentioned in the remarks column as shown in **Table 3.13**.

**Table 3.13: Status of Leave Accounts**

Sl. No.	Name & designation	Period since
<b>i) In Ukhrul Treasury:</b>		
1	M.Y. Charles Worth, Daftry	01-07-2018
2	S. Kapangmi, Peon	The date of joining/Not maintained
3	Bahuwon W, JAA	The date of joining/Not maintained
<b>ii) In Imphal East Treasury</b>		
1.	M. Kishan Singh, Chowkidar cum Sweeper	Since regularization <i>i.e.</i> 17.11.2016
2.	Md. Rakip Ali, peon	Since joining <i>ie</i> 10.5.2017
3.	T.Dolkishor Singh, JAA	Since 12/2012
<b>iii) In DRC, Manipur Bhawan, Guwahati</b>		
1	Th. Shantikumar Singh, Steno Gr.-I	01.07.2014 to 30.04.2018
2.	L. Sanjeet Meetei, care taker	01.01.2015 to 30.04.2018
3.	Mohan Bahadur, Peon (Gr. IV)	01.07.2009 to 30.04.2018
<b>iv) In Bishnupur Treasury</b>		
1.	Th. Dayamani Devi, Sr. A.A.	Leave account not updated from 01.07.2015
2.	M. Leirentombi Devi, Sr. AA	Leave account not updated from 01.01.2017
3.	N. Saratchandra Singh, Jr. AA	Leave account not updated from 01.07.2015
4.	K. Rajen Singh, Jr. AA	Leave account not updated from 01.07.2015
5.	Kh. Irina Chanu, Jr. AA	Leave account not updated from the initial appointment
6.	Shivadatta Ahongshangbam, Jr.AA	Leave account not updated from the initial appointment
7.	Kapil Waikhom, Gr.IV	Leave account not updated from the initial appointment
8.	Th. Thoibi Devi, Peon	Leave account not updated from 01.01.2017
<b>v) In Thoubal District</b>		
1	Smt. Gaipuichamliu, Peon	not updated after 30.06.2018
2	Md. Iquebal Hussain, Peon	not updated after 30.06.2017

## 3.9 Miscellaneous issues

### 3.9.1 Irregularities in maintenance of Cash Book

As per Rule 77-A of CTR, cash book should be maintained in Form TR-4. It should be bound in convenient volumes and its pages machine-numbered. It should be closed regularly and completely checked. An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of the office should initial every correction and date his initials.

In **Kangpokpi Sub-Treasury** for the period from 01-01-2018 to 20-12-2018, the following irregularities were observed.

- (i) `20,000/- for T.E. bill under Bill No.15 dated-nil was not reflected in the cash book.
- (ii) Amount as per the Bill Register were not matching with that of the amount entered in the cash book. An amount of `50,418 passed under bill No.3 dated 25-05-2018 was reflected as `54,948/- in the cash book.

In **Tamenglong Treasury**, a register was used as a cash Book and no entry of receipts was recorded.

In **Bishnupur Treasury**, use of correction fluid was seen at pages 231,236,240 & 242 pages of cash book.

In **DRC, Manipur Bhawan, Guwahati**, verification of Cash Book revealed that:

- (i) Cash book was not maintained in Form GAR 3. The cash book maintained by office does not have cash column.
- (ii) Page wise total for both Receipts and Payments was not done.
- (iii) Month-wise total analysis was not recorded at the end of each month.
- (iv) Cash book was not checked/certified by one officer other than the writer of the cash book.

In **Kakching treasury**, it was observed that:

1. Cash book was not maintained in prescribed format.
2. Not closed daily.
3. The corrected entries in cash books were not authenticated with dated initials of the disbursing officer.

### 3.9.2 Self-Cheque - irregularities thereof

As per the Government of Manipur, Finance Department (Resource Section) order dated 13<sup>th</sup> March, 2008, payment made through 'self' cheque was banned (excepting those that relate to salary payment).

However, test check of Cheque-issue register, Bank scrolls, Cash Book, etc. in **DRC, Manipur Bhawan, Guwahati**, revealed that there were common practice of self-cheques drawn for payment towards purchase of petroleum/Diesel, purchase of goods as per details given in **Table:3.14**

**Table 3.14: List of self-cheque issued**

Sl. No.	Cheque no and date	Amount (in `)	Reason for issuing self-cheque
1	157158 dt. 18.05.2017	59,600	` 50,000 for purchasing petrol/Diesel ` 9600 for taxi fare
2	157162 dt. 02.06.2017	51,000	` 50,000 for purchasing petrol/Diesel ` 1000 for M/s Student home
3	157192 dt. 25.10.2017	47,000	For repairing works
4	157197 dt. 14.11.2017	53,000	` 50,000 for purchasing petrol/Diesel ` 1000 paid to M/s Student Home

			` 2000 cash in hand
5	157204 dt. 29.12.2017	47,407	Reimbursement at Siroy Lily Hotel
6	157207 dt. 06.01.2017	50,000	` 50,000 for purchasing petrol/Diesel
7	157218 dt. 16.02.2018	50,000	` 50,000 for purchasing petrol/Diesel
	<b>Total</b>	<b>3,58,007</b>	

### 3.9.3: Non-reflection of transactions in the Cash Book

While checking Register of cheques issued by DRC, Manipur Bhawan, Guwahati, for the period from 01.05.2017 to 30.04.2018, it was observed that a sum of `47,10,174 for 45 (forty five) cheques issued was not reflected in the cash book as shown in the **Annexure-XIII**. Hence, correction of the transactions cannot be verified by Principal Accountant General, Manipur.

### 3.9.4 Non Inspection of Treasuries by the Deputy Commissioner

As per Rule 70 of Central Treasury Rules, Volume-I Every Collector shall make a systematic inspection of the working of the treasury once a year with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained. Copies of inspection memorandum and orders passed thereon by the Administrator shall be forwarded to the Accountant-General for information as provided under Rule 71 of Central Treasury Rules, Volume-I.

However, no inspections were conducted by District Collectors in eleven treasuries/sub-treasuries (Ukhrul, Tamenglong, Jiribam, Bishnupur, Lamphel, Senapati, Kangpokpi, Moirang, Moreh, Wangoi and Imphal Sub-Treasury).

### 3.9.5 Irregular maintenance of Specimen signature of DDOs

As per Rule 182 of CTR, specimen signature received by the Treasury Officer should be carefully pasted in guard files, which must be kept in the personal custody of the Treasury Officer.

However, in **Ukhrul, Tamenglong, Lamphel, Senapati Treasury, Moirang and Wangoi Sub-Treasury**, signatures of all DDOs were kept in the files loosely. Each leaf/page was neither page numbered nor tagged. In **Sub-Treasury Office, Moreh**, out of total 19 DDOs, specimen signatures of four DDOs were not found in the Guard file.

### 3.9.6 Deficiency in maintenance of stock register

As per rule 190(2)(ii) of General Financial Rules, 2005 para the stock register should be maintained for, (a) Fixed Assets such as plant, Machinery equipment, furniture, fixtures, etc in the Form GFR-40 (b) Consumables such as office stationery, chemicals, maintenance space parts etc should be maintained in the Form-41. Further Rule 192 specifies, physical verification of all the consumable goods and materials should be undertaken at least one a year and discrepancies if any, should be recorded in the stock register for appropriate action by the competent authority.

The following deficiencies were observed (**Table 3.15**)

**Table 3.15: Observation on Stock Register**

Sl. No.	Name Unit	Observations
1.	Ukhrul Try.	The stock entry was incomplete. Details of only three computers under the signature of TO without date.



2.	Chandel Try.	<ul style="list-style-type: none"> <li>i. Other than stock Register in GFR-41 no other stock register was maintained.</li> <li>ii. No details of items purchased such as quantity/amount, name of suppliers, etc. were recorded.</li> <li>iii. No details of items issued, to whom it was issued/quantity of articles issued/signature of the receiver or section etc. were recorded.</li> <li>iv. Date of purchase and date of issue were the same.</li> <li>v. Supplier invoice Nos. and issue voucher Nos. are always found the same.</li> <li>vi. Stock position as on date i.e. Opening Balance +Articles Purchsed-issued were not recorded. The availability of stock of articles could not be readily available.</li> </ul>
3.	Tamenglong Try.	Stocks register indicating the items of issue and balance, etc. were not maintained. No record of conducting physical verification of assets/store were available.
4.	Bishnupur Try.	Not updated despite purchases made during the period covered by inspection
5.	Imphal West Try.	Separate stock register were not maintained as of August, 2018.
6.	Lamphel Try.	No separate stock register was maintained for fixed assets and consumable items
7.	DTA	Stock register for computer peripherals and computer was not maintained in the prescribed form and entries made were not dated and incomplete in all cases.
8.	DRC, Guwahati	No physical verification of stock was done during the period covered by inspection.
9.	Wangoi Sub-Try.	<ul style="list-style-type: none"> <li>i. Separate entry for each item of stationery purchased was not made. Instead entry was made only for the total amount spent under a particular head as "Purchase of stationery".</li> <li>ii. Separate stock Register for furniture was not opened. Purchased of stationeries items, office furniture, Petrol, etc. were entered in the same Stock Register.</li> </ul>

### 3.9.7 Periodical reconciliation with DDO's

As per the provision of GFR 52, every DDO should reconcile the figures booked by the Treasury and communicate the same to the controlling officer for onward transmission to the chief Controlling officer, who will then reconcile the figures with those booked by the Accountant General.

It was noticed that the reconciliation with the DDO's was not done in the following Treasuries

- (i) Chandel Treasury.
- (ii) Jiribam Treasury w.e.f 01-12-2017
- (iii) Sub-Treasury, Imphal w.e.f 31-03-2018
- (iv) Imphal-west Treasury.

No files/registeres related to periodical reconciliation with DDOs were maintained in respect of Chandel Treasury and Imphal West Treasury.

### 3.9.8 Non deduction of NPS

Government of Manipur adopted NPS with effect from 01-01-2005 vide notification No. 9/44/2004-FD(PIC) dated 31-12-2004. As per the scheme, all Government servants joining Government service on or after 01-01-2005 will have to make contribution of 10% of his/her basic pay plus dearness allowance plus dearness pay (from 01-12-2007) plus non-practicing allowance (if any).

In **Ukhrul Treasury office**, contribution towards neither GPF nor NPS was made in respect of the persons as shown in **Table 3.10**.

**Table 3.10: Name of persons not contributing either GPF/NPS till the last day of inspection.**

Sl. No.	Name	Designation	Office/Department
1.	Kapangmi Shaizak	Peon	Ukhrul Treasury
2.	Horrion Shingnaisei	Asstt. Prof.	Petigrew College
3.	Dr. R.M Vino	Asstt. Prof.	Petigrew College
4.	Karaiba James	Asstt. Prof.	Petigrew College
5.	Gaikhumlung Ngaomei	Asstt. Prof.	Petigrew College
6.	R.S. Philasem	Asstt. Prof.	Petigrew College
7.	Dr. M. Hormi	Asstt. Prof.	Petigrew College
8.	K. Mayonmei	Asstt. Prof.	Petigrew College
9.	Dr. S. Dhiren Meitei	Asstt. Prof.	Petigrew College
10.	M. Kaphunsing	Asstt. Prof.	Petigrew College
11.	Y. Dhanendra Singh	SDC	Chingai Block

In **Senapati Treasury**, no NPS contributions of the following officers were deducted from their respective salary bill during 2017-18 as shown in **Table 3.11**:

**Table 3.11: List of officers whose NPS were not deducted from salary**

Sl. No.	Name (Designation)	Office	Period
1.	Nimmi A. Khanrang (AC to DC)	D.C	March, 17 to October, 2017
2.	Md. Gayasuddin Shan (AC to DC)	D.C	Oct. 17 to Feb. 2018
3.	Dr. Sunand Longjam (MO)	CMO	March, 17 to Feb. 2018
4.	Dr. Wapagam Joyson (MO)	CMO	March, 17 to Feb. 2018
5.	Dr. T. Sadananda Singh (MO)	CMO	March
6.	Dr. Rita Chanu (MO)	CMO	March
7.	Dr. Kholisania Monica (MO)	CMO	Nov. 17 to Feb, 2018
8.	Dr. Helen Ngangom (MO)	CMO	March, 17 to Feb. 2018
9.	Dr. Najir Ahamad Bilhuda (MO)	CMO	Nov. 16 to Dec. 2017.

### 3.9.9 Wrong calculation of Income Tax for the staff

In **Imphal West Treasury Office**, in respect of financial year 2017-18, the following observations were made:

#### a) Income tax calculation of Smt. Rinita Keisham, Treasury Officer:

As per income tax act, the exemption of HRA is available only if the employee is living in rented accommodations. In case the employee lives in his/her own house and does not pay any rent, he/she cannot claim HRA.

It was observed that exemption towards HRA of `72,000 was considered based on monthly rent of `6,000. However, there was no supporting document of staying in the rented accommodation. Even the exemption claim was also on the higher side as the amount of HRA received from the employer was only `28,672.

#### b) Income tax calculation of Shri T.Chingthangkomba, A.T.O and Smt Ksh.Rinita ATO:

It was observed that an insurance amount (Birla Sun Life Insurance) of `1,35,000 was incorrectly taken under exemption instead of taking under deductions. Similarly, in respect of Smt. Ksh. Rinita, A.T.O, ICICI insurance premium of `50000 and NPS contribution of `50000 were also taken under exemption instead of taking under deductions.

In **Director of Treasuries and Accounts**, in respect of Shri S. Ibungochouba Singh, Sr. Accounts Assistant, premium amount of ICICI Pru IPRU Wealth Builder II amounting to ₹ 15,000 was claimed for deduction under Sec 80-D.

### **3.9.10 Deficiencies in payment of Income Tax**

- (i) In **Wangoi Sub-Treasury**, in respect of Smt. K.Gangarani Devi, Principal, Purul Higher Secondary School (Retd. on 31.01.18) for the financial year 2017-18, no entry was made in the Gazetted Guard Register.
- (ii) In the **Director of Treasuries and Accounts**, in respect of Shri S. Ibungochouba Singh, Sr. Accounts Assistant, premium amount of ICICI Pru IPRU Wealth Builder II for `15,000 was claimed for deduction under Sec 80-D under non-taxable allowance.
- (iii) In **Kakching Sub-Treasury**, in respect of Shri. Y. Mangoljao Singh, Principal of Kha Manipur College, no income tax was deducted for the financial year 2018-19.

**Annexure – I**  
**(Ref: Para 2.1)**

**TREASURY WISE POSITION OF MONTHLY ACCOUNTS RECEIVED BY THIS OFFICE FOR THE YEAR 2018-19.**  
Delay in nos. of days taking in to accounts (due date being **10<sup>th</sup>** of the following month)

SL. No.	Name of Treasury Offices	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year	Month & Year
		04/18	05/18	06/18	07/18	08/18	09/18	10/18	11/18	12/18	01/19	02/19	03/19
		Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt	Date of Receipt
1	Ukhrul	10.05.18	22.06.18	24.07.18	23.08.18	19.09.18	25.10.18	20.11.18	31.12.18	23.01.19	08.02.19	14.03.19	16.04.19
	Delayed days	--	12	14	13	9	15	10	21	13	--	4	6
2	Jiribam	09.05.18	05.06.18	10.07.18	07.08.18	07.09.18	08.10.18	05.11.18	07.12.18	07.01.19	04.02.19	07.03.19	08.04.19
	Delayed days	--	--	--	--	--	--	--	--	--	--	--	--
3	Tamenglong	17.05.18	21.06.18	16.07.18	20.08.18	07.09.18	16.10.18	22.11.18	13.12.18	21.01.19	19.02.19	13.03.19	16.04.19
	Delayed days	7	11	6	--	--	6	12	3	11	9	3	6
4	Chandel	16.05.18	06.07.18	23.07.18	27.08.18	12.09.18	09.10.18	16.11.18	13.12.18	17.01.19	05.02.19	14.03.19	08.04.19
	Delayed days	6	21	13	17	2	--	6	3	7	0	4	--
5	Imphal(East)	23.05.18	18.06.18	10.07.18	09.08.18	10.09.18	08.10.18	08.11.18	07.12.18	10.01.19	05.02.19	06.03.19	10.04.19
	Delayed days	13	8	--	--	--	--	--	--	--	--	--	--
6	Lamphel	17.05.18	11.06.18	12.07.18	14.08.18	12.09.18	09.10.18	14.11.18	10.12.18	16.01.19	28.02.19	08.03.19	29.04.19
	Delayed days	7	1	2	4	2	--	4	--	6	18	--	19
7	Bishnupur	17.05.18	26.06.18	24.07.18	20.08.18	10.09.18	08.10.18	26.11.18	10.12.18	14.01.19	08.02.19	08.03.19	10.04.19
	Delayed days	7	16	14	10	--	--	16	--	4	--	--	--
8	CCpur	09.05.18	08.06.18	06.07.18	08.08.18	24.09.18	10.10.18	13.11.18	10.12.18	17.01.19	08.02.19	31.03.19	08.04.19
	Delayed days	--	--	--	--	14	--	3	--	7	--	21	--
9	Thoubal	10.05.18	08.06.18	09.07.18	07.08.18	17.09.18	08.10.18	05.11.18	07.12.18	10.01.19	07.02.19	08.03.19	10.04.19
	Delayed days	--	--	--	--	7	--	--	--	--	--	--	--
10	Kangpokpi	10.05.18	22.06.18	10.07.18	21.08.18	17.09.18	10.10.18	20.11.18	02.01.19	10.01.19	08.02.19	08.03.19	08.04.19
	Delayed days	--	12	--	11	7	--	10	23	--	--	--	--
11	Imphal(West)	18.05.18	19.06.18	10.07.18	14.08.18	12.09.18	26.10.18	22.11.18	14.12.18	10.01.19	27.02.19	03.04.19	08.05.19
	Delayed days	8	9	--	4	2	16	12	4	--	17	24	28
12	Senapati	17.05.18	12.06.18	16.07.18	10.08.18	07.09.18	08.10.18	08.11.18	06.12.18	09.01.19	06.02.19	06.03.19	05.04.19
	Delayed days	7	2	6	--	--	--	--	--	--	--	--	--
13	D.R.C Guwahati	11.05.18	07.06.18	05.07.18	08.08.18	05.09.18	09.10.18	05.11.18	14.12.18	21.01.19	07.02.19	08.03.19	04.08.19
	Delayed days	1	--	--	--	--	--	--	--	11	--	--	--
14	STO-Kakching			12.07.18	09.08.18	10.09.18	04.10.18	06.11.18	04.12.18	10.01.19	06.02.19	04.03.19	05.04.19
	Delayed days			2	--	--	--	--	--	--	--	--	--
15	STO-Imphal			12.07.18	07.08.18	07.09.18	05.10.18	08.11.18	04.12.18	08.01.19	06.02.19	08.03.19	08.04.19
	Delayed days			2	--	--	--	--	--	--	--	--	--
16	STO-Moirang			16.07.18	14.08.18	07.09.18	08.10.18	05.11.18	05.12.18	09.10.19	07.02.19	07.03.19	08.04.19
	Delayed days			6	4	--	--	--	--	--	--	--	--
17	STO-Moreh			16.07.18	07.08.18	04.09.18	08.10.18	08.11.18	06.12.18	10.01.19	05.02.19	08.03.19	08.04.19
	Delayed days			6	--	--	--	--	--	--	--	--	--
18	STO-Wangoi			16.07.18	07.08.18	05.09.18	05.10.18	14.11.18	04.12.18	10.01.19	04.02.19	05.03.19	03.14.19
	Delayed days			6	--	--	--	4	--	--	--	--	--
19	Saitu								03.01.19	09.01.19	08.02.19	08.03.19	08.04.19
	Delayed days								24	--	--	--	--

**Annexure-II**  
(Ref: Para 2.2)

**List of wanting vouchers from Treasuries/Sub Treasuries**

Month	TV No.	Name of DDO	Name of Treasury	Amount (₹)
04/2018	3	NA	Lamphel	45768
05/2018	33	Jt Director, CAF&PD	Thoubal	945000
05/2018	1	SDO	Tamenglong	19840
06/2018	1	Administrative Officer, Medical Dir.	Lamphel	23540000
07/2018	13	NA	Imphal West	101445
08/2018	367	NA	Imphal West	277788
08/2018	368	NA	Imphal West	774866
08/2018	1	Jt. Director Univ. & Higher Edu.	Imphal West	5460000
08/2018	2	Jt. Director Univ. & Higher Edu.	Imphal West	7480000
08/2018	3	Jt. Director Univ. & Higher Edu.	Imphal West	3087000
08/2018	1	Inspt General of Police (ADM)	Imphal sub-treasury	14362211
8/2018	1	Dy. Director Sectt. Planning Deptt.	Imphal sub-treasury	13883000
09/2018	15-1	Jt. Director MAHUD	Imphal East treasury	20672000
09/2018	15	Public Prosecutor	Imphal West	363546
09/2018	201	NA	Imphal West	2500000
10/2018	02-2	NA	Lamphel	50000
10/2018	1	NA	Thoubal	111483
10/2018	2	NA	Thoubal	17789
10/2018	18	NA	Imphal West	304250
10/2018	1	NA	Imphal sub-treasury	16117
10/2018	1	NA	Imphal sub-treasury	9500
10/2018	1	NA	Imphal sub-treasury	11000
10/2018	2	NA	Imphal sub-treasury	1500
11/2018	03-1	NA	Imphal sub-treasury	11800000
12/2018	1	Jt. Director MAHUD	Imphal East	40259000
12/2018	1	Jt. Director Youth Affair	Imphal sub-treasury	1000000
12/2018	1	Dy. Director Information	Imphal sub-treasury	2499898
12/2018	1	NA	Bishnupur	13500
12/2018	2	NA	Bishnupur	2342
12/2018	3	NA	Bishnupur	13500
12/2018	4	NA	Bishnupur	2342
01/2019	2	Jt. Director MAHUD	Imphal East	7437000
02/2019	1	Admn. Officer, Medical Director	Lamphel	19432000
<b>Total</b>				<b>17,64,93,685</b>

**Annexure-III**  
(Ref: Para 2.3)

**Details of unadjusted amount (AC Bills)**

Sl. No.	Name of Department	Amount of unadjusted AC bills (₹)
	<b>For the year: 2003-2004</b>	
1	Police Department	13,73,276
2	Development of Tribal and Backward Classes	6,15,853
3	Sectt. Development Department	7,50,00,000
4	Education (S) Department	13,08,08,484
	<b>Sub Total</b>	<b>20,77,97,613</b>
	<b>For the year: 2004-2005</b>	
1	Development of Tribal and Backward Classes	68,87,134
2	Education (U) Department	4,09,18,759
	<b>Sub Total</b>	<b>4,78,05,893</b>
	<b>For the year: 2005-2006</b>	
1	Veterinary & Animal Husbandry Department	15,00,000
2	Education (U) Department	1,16,89,460
3	Medical & Health Services Department	3,95,52,709
4	Municipal Administration, Housing Development	5,00,000
5	Development of Tribal's and Backward Classes	77,39,262
	<b>Sub Total</b>	<b>6,09,81,431</b>
	<b>For the year: 2006-2007</b>	
1	Veterinary & Animal Husbandry Department	16,80,000
2	Jail (Prison) Department	78,73,903
3	Tourism Department	9,92,000
4	Police Department	13,79,668
5	Education (U) Department	5,75,67,705
6	Education (S) Department	13,87,38,000
7	Medical & Health Services Department	18,42,27,314
8	Development of Tribal's and Backward Classes	1,37,86,181
	<b>Sub Total</b>	<b>40,62,44,771</b>
	<b>For the year: 2007-2008</b>	
1	Veterinary & Animal Husbandry Department	14,75,300
2	Welfare of Minorities and other Backward Classes	22,13,700
3	Development of Tribal and Backward Classes	33,02,393
4	Art & Culture Department	3,00,00,000
5	Municipal Administration, Housing & Urban Development	36,00,000
6	Police Department	2,94,679
7	Medical & Health Services Department	22,35,58,758
8	Education (S) Department	50,88,52,067
	<b>Sub Total</b>	<b>77,32,96,897</b>
	<b>For the year: 2008-2009</b>	
1	State Council of Educational Research Training Department	80,91,598
2	Family & Children Welfare Bureau	85,13,123
3	Veterinary & Animal Husbandry Department	80,21,110
4	District Administration	91,03,350

5	Education (U) Department	4,51,65,547
6	Rural Development & Panchayati	6,80,00,000
7	Development of Tribal and Backward Classes	2,62,51,227
8	Education (S) Department	16,26,81,440
9	Medical & Health Services Department	12,47,81,883
10	Transport Department	39,76,533
	<b>Sub Total</b>	<b>46,45,85,811</b>
	<b>For the year: 2009-2010</b>	
1	Agriculture Department	21,24,950
2	Department of Information & Public Relations	2,00,000
3	Labour Department	2,83,800
4	General Administrative Department	1,74,782
5	Veterinary & Animal Husbandry Department	9,00,000
6	Food & Civil Supply Department	4,11,39,000
7	Development of Tribal and Backward Classes	4,53,10,872
8	Sports & Youth Services Department	2,00,80,140
9	Rural Development & Panchayati	10,89,00,000
10	Transport Department	62,21,022
11	Education (S) Department	11,73,73,416
12	Tourism Department	1,33,01,600
13	Police Department	23,02,544
14	Planning Department	29,28,478
15	Medical & Health Services Department	22,23,27,837
	<b>Sub Total</b>	<b>58,35,68,441</b>
	<b>For the year: 2010-2011</b>	
1	State Council of Educational Research & Training Department	8,51,960
2	Agriculture Department	10,00,000
3	District Administration	24,15,268
4	Taxation Department	1,47,59,611
5	Labour Department	2,19,220
6	Transport Department	60,000
7	Art & Culture Department	30,60,001
8	Veterinary & Animal Husbandry Department	3,14,00,000
9	Jail (Prison) Department	2,14,24,069
10	Forest Department	7,00,00,000
11	Industries Department	5,10,11,918
12	Information Technology	3,58,04,651
13	Finance Department	1,84,93,400
14	Education (U) Department	15,27,92,988
15	Sports & Youth Services Department	9,47,23,692
16	Planning Department	7,43,60,648
17	Education (S) Department	17,22,73,853
18	Medical & Health Services Department	21,59,93,735
19	Police Department	2,28,92,702
20	Development of Tribal and Backward Classes	31,68,24,331
	<b>Sub total</b>	<b>1,30,03,62,047</b>
	<b>For the year: 2011-2012</b>	
1	Taxation Department	2,00,000
2	Veterinary & Animal Husbandry Department	17,03,200

3	General Administrative Department (GAD)	20,00,000
4	Education (S) Department	6,00,000
5	Industries Department	62,37,879
6	Food and Civil Supply Department	5,50,00,000
7	Finance Department	6,98,95,855
8	Sericulture Department	63,30,000
9	Education (U) Department	8,01,77,515
10	Agriculture Department	16,21,50,000
11	Tourism Department	1,76,45,600
12	Medical and Health Services Department	20,35,17,956
13	Development of Tribal and Backward Classes	17,14,28,516
14	Police Department	4,38,68,163
15	Planning department	17,90,00,000
	<b>Sub Total</b>	<b>99,97,54,684</b>
	<b>For the year: 2012-2013</b>	
1	Science & Technology Department	15,11,440
2	Manipur Public Service Commission	24,00,000
3	Education (U) Department	29,12,000
4	Sports & Youth Services Department	51,98,500
5	Industries Department	10,41,000
6	Education (S) Department	98,72,150
7	Police Department	1,71,69,541
8	Finance Department	3,18,78,018
9	Medical & Health Services Department	24,05,23,292
10	Planning Department	82,87,982
	<b>Sub Total</b>	<b>32,07,93,923</b>
	<b>For the year :2013-14</b>	
1	Labour Department	15,00,000
2	Manipur Public Service Commission	20,00,000
3	Science & Technology Department	31,09,400
4	Food & Civil Supply Department	47,00,000
5	Veterinary & Animal Husbandry Department	1,64,15,679
6	Tourism Department	71,52,373
7	Education (U) Department	1,52,67,844
8	General Administrative Department (GAD)	68,39,529
9	Welfare of Minorities and other Backward Classes	5,20,07,238
10	Agriculture Department	97,63,884
11	Development of Tribal and Backward Classes	9,87,81,471
12	Education (S) Department	11,24,19,991
13	Finance Department	1,32,34,275
14	Planning Department	7,23,06,907
15	Medical & Health Services Department	6,10,04,839
	<b>Sub Total</b>	<b>47,65,03,430</b>
	<b>For the year 2014-15</b>	
1	Veterinary & Animal Husbandry Department	32,54,400
2	Food & Civil Supply Department	36,81,906
3	Industries Department	68,18,000
4	Governor Secretariat	1,25,00,000
5	Directorate of Civil Defense, Manipur	48,78,438
6	District and Sessions Judge	2,17,29,635
7	Family & Children Welfare Bureau	2,66,91,153



8	Art & Culture Department	2,23,66,229
9	Sericulture Department	10,00,00,000
10	Education (U) Department	13,88,16,000
11	Education (S) Department	4,50,53,555
12	Welfare of Minorities and other Backward Classes	14,81,74,011
13	General Administrative Department (GAD)	1,25,00,000
14	Agriculture Department	21,49,80,930
15	Development of Tribals and Backward Classes	13,46,22,560
16	Tourism Department	29,40,37,501
17	Horticulture Department	22,47,77,370
18	Sports & Youth Services Department	14,43,64,950
19	Police Department	42,71,14,295
20	Planning Department	4,95,55,000
21	Power Department	1,10,11,56,342
22	Medical & Health Services Department	48,17,77,979
	<b>Sub Total</b>	<b>3,61,88,50,254</b>
	<b>For the year 2015-16</b>	
1	Revenue Department	1,50,513
2	Department of Information & Public Relations	5,00,000
3	Food & Civil Supply Department	36,00,000
4	Manipur Public Service Commission	50,00,000
5	Labour Department	56,50,000
6	Agriculture Department	35,57,400
7	Art & Culture Department	2,75,61,700
8	General Administrative Department (GAD)	6,19,00,000
9	Transport Department	6,00,00,000
10	Information Technology	7,26,00,000
11	Planning Department	6,00,00,000
12	Education (U) Department	9,76,75,420
13	Education (S) Department	10,96,23,545
14	Industries Department	13,76,36,000
15	Welfare of Minorities and other Backward Classes	14,28,86,800
16	Sports & Youth Services Department	15,00,00,000
17	Tourism Department	18,89,89,453
18	Development of Tribal's and Backward Classes	16,89,39,980
19	Horticulture Department	22,34,50,918
20	Police Department	20,49,44,175
21	Medical & Health Services Department	57,03,26,000
	<b>Sub Total</b>	<b>2,29,49,91,904</b>
	<b>For the year 2016-17</b>	
1	Public Works Department	72,895
2	District Administration	83,654
3	Agriculture Department	3,30,419
4	Co-Operation Department	7,33,208
5	State Academy of Training	12,84,000
6	Department of Information & Public Relations	15,57,600
7	Other Administrative Services	32,32,126
8	Manipur Public Service Commission	50,00,000
9	Labour Department	95,00,000
10	General Administrative Department (GAD)	39,50,000
11	Sericulture Department	1,53,36,000
12	Relief and Disaster Management Department	2,00,00,000

13	Industries Department	1,67,04,000
14	Horticulture Department	2,25,74,819
15	Sports & Youth Services Department	1,62,64,000
16	Development of Tribals and Backward Classes	4,11,38,200
17	Education (S) Department	2,63,79,842
18	Welfare of Minorities and other Backward Classes	7,87,50,000
19	Medical & Health Services Department	12,81,57,274
20	Tourism Department	14,80,40,803
21	Police Department	17,000
22	Planning Department	29,50,24,000
23	Social Welfare Department	93,89,000
24	Election Department	35,89,91,615
25	Education (U) Department	41,36,78,215
	<b>Sub Total</b>	<b>1,61,61,88,670</b>
	<b>For the year 2017-18</b>	
1	Fisheries Department	3,84,574
2	Other Administrative Services	18,97,682
3	Economics & Statistics Department	29,13,000
4	Industries Department	33,66,667
5	Manipur Public Service Commission	50,00,000
6	Excise Department	89,77,673
7	Horticulture Department	99,99,999
8	Co-Operation Department	1,13,00,000
9	Veterinary & Animal Husbandry Department	1,31,00,000
10	General Administrative Department (GAD)	1,43,87,500
11	Transport Department	1,45,76,718
12	Labour Department	1,99,79,792
13	Treasuries & Accounts Department	2,05,00,000
14	Relief and Disaster Management Department	2,55,14,000
15	Sericulture Department	3,00,00,000
16	Education (U) Department	4,91,87,571
17	Social Welfare Department	5,34,67,000
18	Department of Information & Public Relations	1,20,99,330
19	Police Department	7,44,66,307
20	Tourism Department	16,90,26,077
21	Medical & Health Services Department	27,20,25,904
22	Development of Tribals and Backward Classes	33,22,08,991
23	Education (S) Department	34,62,25,040
24	Sports & Youth Services Department	38,16,38,300
25	Welfare of Minorities and other Backward Classes	41,71,03,315
26	Finance Department	32,24,46,214
27	Planning Department	69,64,65,204
	<b>Sub Total</b>	<b>3,30,82,56,858</b>
	<b>For the year 2018-19</b>	
1	Governor Secretariat	24,686
2	Assembly Secretariat	25,000
3	Other Administrative Service	25,140
4	Taxation department	58,546
5	Veterinary & Animal Husbandry Department	66,334
6	Sericulture Department	66,446
7	Social Welfare Department	81,925

8	Rural development & Panchayati Raj	93,194
9	Department of Information & Public Relations	1,10,386
10	District Administration	1,54,407
11	Industrial Department	1,57,517
12	Education (S) Department	2,71,223
13	Public Works Department	6,51,956
14	Forest Department	7,22,837
15	Adult Education Department	7,57,243
16	Family and Child Welfare Bureau	19,15,669
17	General Administrative department(GAD)	21,70,775
18	Labour Department	24,51,300
19	Education (U) department	93,41,191
20	Police Department	1,56,46,104
21	Medical & Health Services Department	2,50,00,000
22	Horticulture Department	3,73,11,028
23	Tourism Department	6,58,00,000
24	Sports and Youth Services Department	8,38,40,371
25	Election Department	9,88,25,830
26	Finance Department	4,69,11,842
27	Development of Tribals and Backward Classes	13,26,86,968
28	Planning Department	35,00,00,000
	<b>Sub-Total</b>	<b>87,51,67,918</b>
	<b>Grant Total</b>	<b>17,35,51,50,545</b>

**Annexure-IV**  
(Ref: Para 2.6.1)  
**GPF Minus balances**

Sl. No.	GPF No. Account	Name of the Subscriber	Amount (in `)
1	CW-3355	NINGOMBAM RANJIT SINGH	1,317
2	AGR-357	MD. ABDUL RASHID	2,58,151
3	EDN-22506	SIJAGURUMAYUM TARUNKUMAR SHARMA	1,654
4	POL-2267	G. KRISHNAGOPAL	4,024
5	CW-4648	HIJAM GUNINDRO SINGH	13,45,809
6	MED-3332	THOKCHOM IBOMCHA SINGH	69,769
7	MIS-1655	N. JUGESWOR SINGH	3,32,043
8	EDN-14031	SHANGZAN ZIMIK	1,88,689
9	EDN-17599	A.C. HOPESON ACHI	28,535
10	EDN-13946	A.S.KHANGAI	3,87,924
11	CW-3942	LEIMAPOKPAM IBETOMBI DEVI	2,16,028
12	CW-2379	L. LEIMA DEVI	4,45,606
13	MED-1871	Y. CHANDRAKUMAR SINGH	93,356
14	MED-2375	H. BINOYCHAND SINGH	16,684
15	MED-3163	MD. ZIA-U-DDIN	6,95,683
16	MED-802	W. SARATCHANDRA SINGH	1,54,740
17	EDN-20215	K. TOMBA SINGH	844
18	MED-1927	R. RIJOY	1,23,403
19	EDN-14441	KH. IBOPISHAK SINGH	24,301
20	EDN-26468	TH. SOROJINI DEVI	165
21	EDN-14932	IRUNGBAM NALINI DEVI	914
22	EDN-23392	MD. IDRIS ALI	72,845
23	CW-3132	L. PRAKASH SINGH	452
24	EDN-16266	L.ONGBI K.SOROJINI DEVI	7,471
25	EDN-17545	OINAM MANAOTON SINGH	1,242
26	AGR-3599	NG. KIRAN SINGH	799
27	MIS-3609	THANGKHOLIEN	266
28	EDN-18836	IMDADULLAH	337
29	MIS-1626	MD.SAHABUDDIN MUSLANDIN	75,153
30	MIS-4713	MD.NOORJAMAN	85,188
31	GA-3253	MD.SIRAJ AHAMED	3,994
32	POL-3438	T.GOSAI SHARMA	2,109
33	POL-4279	S. LOKHON SINGH	483
34	EDN-26827	MD. TAJUDDIN KHAN	2,52,555
35	AGR-4020	KH. RAMESH SINGH	21,450
36	MIS-4827	M.HEMABATI DEVI	1,65,618
37	IND-612	LEISANGTHEM MODHUCHANDRA SINGH	8,312
38	POL-8256	URIKHINBAM DEBEN SINGH	655
39	AIS-309	MD. FEROZ KHAN	519
<b>Grand Total</b>			<b>50,89,087</b>

**Annexure-V***(Ref: Para 2.6.2)***List of non-receipt of recovery schedules as on March 2019**

Sl. No.	Series ID	GPF Account No.	Name of Account Holder
1	AGR	1709	Urikhinbam Santi Singh
2	AGR	1807	A. Ranjit Singh
3	AGR	1972	M. Hemanta Singh
4	AGR	2825	MD. Rahimuddin
5	AGR	2848	Chongtham Ashok Kumar Singh
6	AJ	269	Kimkhothang Lunkim
7	AJ	314	M. Khating
8	AJ	324	N. Dhanachandra Singh
9	AJ	349	Khumanthem Johnnev
10	EDN	18453	N. Birendrajit Singh
11	EDN	19474	L. Rajendra Singh
12	EDN	26143	Ksh. Sharat Singh
13	EDN	26144	K. Thoiba Singh
14	GA	2260	Lalkhumbira
15	GA	2839	Kh. Geeta Devi
16	GA	3321	M. Ibemnungshi Devi
17	GA	3430	M. Ibemhal Devi
18	GA	3566	Th. Jayanta Singh
19	GA	3703	Tejmani Goswami
20	GA	4067	Sapam (N) Kh. Renubala Devi
21	GA	4251	W. Dilip Singh
22	MED	2307	Y. Chandrakumar Singh
23	MED	2607	L. Santikumar Singh
24	MED	2808	E. Ajay Singh
25	MED	2997	Kh. Joy Singh
26	MED	3036	Thokchom Ashu Singh
27	MED	3562	Waikhom Romabati Devi
28	MED	3995	L. Inao Singh
29	MED	4509	S. Brajakeshor Singh
30	MED	4978	Th. Pramod Singh
31	MED	5094	M. Dhananjay Singh
32	MIS	3903	N. Gambhir Singh
33	POL	5848	MD. Akhtar Hussain

**Annexure - VI***(Ref: Para 3.1)***Position of outstanding paras**

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

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Imphal West	5	Part-II(B)	<b>Para-1:</b> Confirmation of DCC Bills against the AC Bills drawn amounting to `3,83,93,03,030/-
			Part-III	<b>Para-2:</b> Non-submission of Deposit with the monthly Treasury Accounts. <b>Para-6:</b> Non-maintenance of Stock Register. <b>Para-7:</b> Authorization of additional quantum of Pension. <b>Para-9:</b> Non monitoring of cash deposit for challan passed by Treasury.
	Imphal East	3	Part-II(B)	<b>Para-1:</b> (A) Wrong classification of Pension Payment to the AIS Officers, resulting loses to State Government. (B) Pension payments and irregularities thereof. <b>Para-2:</b> Wrong classification of account under Major Head 8443 Civil Deposit amounting to `6,32,60,345/- <b>Para-5:</b> Deposit through Challan-Irregularities thereof.
	Senapati	3	Part-II(B)	<b>Para-1:</b> (A) Irregularities in the payment of pension/ family pension of pre-2006 pensioners/family pensioners. (B) Excess payment of pension/family pension in respect of post 2006 pensioners/family pensioners due to the continuance of payment of dearness pension in the old rate. <b>Para-2:</b> Irregular payment of pension/family pension.
			Part III	<b>Para-1:</b> Unauthorised payment of family pension.
	Lamphel Treasury	1	Part II (A)	<b>Para-3:</b> Withdrawal of `5,80,05,864/- through A.C. Bills.
	Directorate of Treasuries & Accounts	2	Part II (B)	<b>Para-5:</b> Outstanding amount lying under MH 8342-Other Deposits being contribution for New Pension Scheme.
			Part III	<b>Para-7:</b> Irregularity in fixation of pay in respect of R.K. Bhubonsana Singh, J.A.A.
	Ukhrul Treasury	1	Part-II(B)	<b>Para-1:</b> Doubtful drawal of `5,11,382/- by the Commandant, 6 <sup>th</sup> M.R. Ukhrul.
	2013-14	Bishnupur	1	Part-II(B)
Chandel		1	Part-III	<b>Para-4:</b> Non-Production of Stamp Accounts.
Imphal West		2	Part-II(B)	<b>Para-1:</b> wrong classification of pension payment to the accounts officer resulting to the loss of `4,28,84,588/- to State Govt.
			Part-III	<b>Para-9:</b> Irregularities in the Service Books of the staff of the Imphal West Treasury.
Imphal East		1	Part-II(B)	<b>Para 3:</b> Non booking of pension payment of AIS Officers to the appropriate head-8658.
Senapati		1	Part II (B)	<b>Para 2:</b> Non deduction of Income Tax.
Lamphel		5	Part II (B)	<b>Para 1:</b> Lapsed Deposit amounting to `1,24,62,79,705/- under Major Head – 8449-Other Deposits; irregularities thereof <b>Para 2:</b> Withdrawal of `6,19,68,415 through AC bills
	Part III		<b>Para 3:</b> Non settlement of Treasury Suspense. <b>Para 5:</b> Pay bill register- Irregularities in maintenance.	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para 7:</b> Leave Account- Irregularities.
	Moirang Sub-Treasury	2	Part III	<b>Para 5:</b> Bill Movement Registers-Irregularities therein. <b>Para 7:</b> Inspection of Sub-Treasury Office, Moirang by the District Collector/Director of Accounts and Treasuries, Govt. of Manipur.
	Thoubal Treasury	1	Part III	<b>Para 3:</b> Non-preparation of challan for recoveries of Govt. dues from gratuity.
	Directorate of Treasuries & Accounts	1	Part III	<b>Para 2:</b> Irregularities in the maintenance of Cash Book.
	Ukhrul Treasury	12	Part-II(A)	<b>Para 1:</b> Incorrect calculation of due and drawal statement on revised pension resulted excesses payment of Pension amounting to `4,13,057/-
Part-II(B)			<b>Para 1:</b> Non deposition of Challans amounting to `83,27,840/-	
Part – III			<b>Para 2:</b> Irregularities in the maintenance of GPF Broad sheet of Gr.-D employees of Treasury establishment. <b>Para 3:</b> Non maintenance of Reserve Bank Deposit Registers <b>Para 4:</b> Non Affixing of revenue stamps in the Acquaintance Roll of the Treasury Establishment. <b>Para 5:</b> Non maintenance of Inward Register in r/o Pension, GPF and Leave Encashment authority issued by the O/o the AG(A&E), Manipur. <b>Para 8:</b> Non-recording of pension payments on the P.P.O. (Disburser's portion) <b>Para 10:</b> Non maintenance of Register of Lapsed Deposit under Major Head 8443-Civil Deposit, 103-Security Deposit. <b>Para 11:</b> Non submission of report to the Accountant General in r/o Pension failed to draw. <b>Para 13:</b> Less payment of Pension/Family Pension amounting to `31,950/- <b>Para 14:</b> Miscellaneous of debit amount of GPF(NRA) `90,000/- <b>Para 15:</b> Excess drawal of pay amounting to `16,420/- in r/o Treasury establishment.	
2014-15	Imphal West Treasury	11	Part-II(B)	<b>Para 1:</b> Non-adjustment of advance TA on tour for an amount of `1,72,85,000/-. <b>Para 2:</b> Non-deduction of money after passing challans by Treasury. <b>Para 3:</b> Excess payment of Pension to Central Freedom Fighter pensioners.



Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-III	<p><b>Para-1:</b> Non-submission of wanting vouchers.</p> <p><b>Para-2:</b> Lapses on the maintenance of the First Payment Check Register of Pension.</p> <p><b>Para-3:</b> Less contribution towards GPF.</p> <p><b>Para-4:</b> Delay in Submission of monthly accounts.</p> <p><b>Para-5:</b> Erroneous pay fixation.</p> <p><b>Para-6:</b> Irregularities in Service Books.</p> <p><b>Para-7:</b> Annual inspection of the working of Treasuries by the District Collector and that of scrutiny of Strong Room by the Executive Engineer.</p> <p><b>Para-8:</b> Irregularities on enjoying facility under ACP Scheme.</p>
	Bishnupur Treasury	12	Part-II(A)	<p><b>Para-1:</b> Irregular revision of Special Pension – resulted excess payment to the tune of `47,18,424/-</p> <p><b>Para-2:</b> Irregular payment of pension/family pension, fixed medical allowance etc. beyond the prior to effective date for revision and payment of enhanced faulty pension etc. resulting excess payment to the tune of `84,301.20/-</p> <p><b>Para 3:</b> Less deduction of Income Tax amounting to `32,52,014/-</p>
			Part-II(B)	<p><b>Para 1:</b> Non-deposition of money after passing challan by Treasury Office, Bishnupur amounting to `2,67,79,195/-</p>
			Part-III	<p><b>Para 2:</b> Non-revision of Pension/Family pension for pensioners of other circles.</p> <p><b>Para 3:</b> Rendition of monthly Accounts.</p> <p><b>Para 5:</b> Non-production of documents/records.</p> <p><b>Para 6:</b> Non update of leave account of Treasury Staff</p> <p><b>Para 7:</b> Irregularities in the Service Books of Treasury Staff.</p> <p><b>Para 8:</b> Irregularities in the Bill Movement Register.</p> <p><b>Para 9:</b> Irregularities in GPF Ledger for Grade ‘D’ Staff.</p> <p><b>Para 10:</b> Inspection of Treasury Office by District Collector submitted for kind personal and order.</p>
	Kakching Sub-Treasury	1	Part-III	<p><b>Para 1:</b> Discrepancy in Fund Position.</p>
	Imphal East Treasury	3	Part-II(A)	<p><b>Para 1:</b> Diversion of fund from Service Head to Deposit under Major Head-8449-other Deposits amounting to `87,33,30,268/-</p>
			Part-II(B)	<p><b>Para 1:</b> Deposit through challan – irregularities thereof amounting to `15,48,373/-</p>
			Part-III	<p><b>Para 4:</b> Non-booking of Pension liabilities of All India Service officers under Major Head 8656 Suspense account, 101-PAO Suspense (Item adjustable by CPAO, New Delhi).</p>
	Senapati Treasury	4	Part-II(A)	<p><b>Para 1:</b> Excess payment of monthly Pension/Family Pension amounting to `8,73,264/- (excluding DR &amp; DP)</p>
			Part-II(B)	<p><b>Para 1:</b> Negative balance in GPF amounting to `6,27,610/-</p>
			Part-III	<p><b>Para 1:</b> Stamp Account – irregularities thereof.</p> <p><b>Para 4:</b> Irregularities in the transfer of family pension to the surviving child/children of pensioner/family pensioner.</p>

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Chandel Treasury	4	Part-II(B)	<b>Para 1:</b> Challans passed but amount not deposit into the bank amounting to `32,20,720/- <b>Para 2:</b> Diversion of funds to Major Head 8449-Other deposit to the tune of `52,26,834/-
			Part-III	<b>Para-3:</b> Irregularities in maintenance of Service Books – Non maintenance of Half Pay Leave (HPL) Accounts. <b>Para-5:</b> Non production of stamp account.
	Ukhrul Treasury	7	Part-II(A)	<b>Para-1:</b> Non-deduction of challan to the tune of `16,17,112/- <b>Para-2:</b> Irregular payment of Additional pension to the tune of `1,38,738/- <b>Para-3:</b> Double excess payment of Retirement Gratuity to the tune of `40,310+ `40,310 = `80,672.
			Part-III	<b>Para-1:</b> Non Judicial Stamp - irregularities thereof. <b>Para-2:</b> Non-Inspection of Treasury, Ukhrul by District Collector/Director of Treasuries and Accounts. <b>Para-3:</b> Non-Maintenance of Stock Register. <b>Para-4:</b> Irregularities for the drawal of T.A. by the staff of Treasury Office, Ukhrul.
	Jiribam Treasury	4	Part-III	<b>Para-6:</b> Non-maintenance of Lob Book. <b>Para-9:</b> Stock Register and Misc. Purchase items. <b>Para-10:</b> Non maintenance of PF Ledger accounts and irregularities thereof. <b>Para-11:</b> Bill Movement Register and its irregularities thereof.
Churachandpur Treasury	1	Part-II(B)	<b>Para-1:</b> Diversion of funds amounting to `5,70,82,334/- from Service Head to MH-8449-Other Deposits.	
	Sub-Treasury Moirang	8	Part-II(B)	<b>Para-1:</b> Discrepancies in the RBD (State) in respect of Moirang Sub-Treasury - `9,36,551.16 (Net) <b>Para-2:</b> Non-crediting of Lapsed Deposit of `7,94,16,507/- lying under M.H. 8449-Civil Deposit as unclaimed deposit.
			Part-III	<b>Para-1:</b> Incorrect classification in deposit as revenue which may result to double booking. <b>Para-2:</b> Irregular maintenance of Cash Book, Sub-Treasury officer, Moirang. <b>Para-3:</b> Maintenance of Service Books-irregularities thereof. <b>Para-4:</b> Incomplete classification in the programme of passing challan. <b>Para-5:</b> Discontinuance of the maintenance of Broadsheet for the MH-8449-Civil Deposit Minor Head 106 in respect of PDA. <b>Para-6:</b> Non maintenance of Stock Register.
	Director of Treasuries & Accounts	6	Part-II(B)	<b>Para-1:</b> Irregularities in the Accounts MH-8342 <b>Para-2:</b> Incorrect Income Tax calculation.
			Part- III	<b>Para-1:</b> Irregular maintenance of Stock Register. <b>Para-2:</b> Delay in rendition of monthly accounts. <b>Para-3:</b> Non maintenance of Broadsheet/Ledger of Govt. employees covered under New Pension Scheme. <b>Para-4:</b> Computerization of Treasuries under Mission Mode Product.

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Lamphel Treasury	2	Part-II(B)	<b>Para-1:</b> Non crediting of Lapsed Deposits under MH 8449-Other Deposit amounting to `1,54,19,583/- to Consolidated Fund of State Govt. <b>Para-2:</b> Non-submission of DCC Bills against AC Bills for `22,66,21,000/-
2015-16	Imphal West	9	Part-II(B)	<b>Para-1:</b> Irregularities in the drawal and non-submission of Final TA Bill to the tune of `29,80,000/- <b>Para-2:</b> Non deposition of `13,03,677/- for the challans passed by Treasury Officer, Imphal West. <b>Para-3:</b> Non accounting of `21,08,307/- being the commission to Stamp vendors.
			Part-III	<b>Para-1:</b> Irregularities in the maintenance of Stock Register and Issue Register of Cheque Books. <b>Para-2:</b> Irregularities on calculation of GPF interest and closing balances. <b>Para-3:</b> Wrong calculation of Income Tax. <b>Para-4:</b> Non maintenance of Proper records. <b>Para-5:</b> Non reconciliation of RBD (States amounting to `4,95,06,237.84(Cr)) <b>Para-6:</b> Non-returning of P.P.O books for pensioner/family pensioners.
	Senapati Treasury	12	Part-II(B)	<b>Para-1:</b> Excess payment of pension amounting to `1,40,130/- <b>Para-2:</b> Excess payment of pension amounting to `41,078/- <b>Para-3:</b> Non deposition of challan after passing by T.O. amounting to `4,98,981/-
			Part- III	<b>Para 1:</b> Non account of amount recovered from the Gratuity. <b>Para 2:</b> Maintenance of Register of Deposits. <b>Para-3:</b> Gazetted Guard Register. <b>Para-4:</b> Service Book <b>Para-5:</b> Guard Register/ file of specimen signature. <b>Para-6:</b> Non quoting of GPF account number while passing the bill for part-final withdrawal/ Non Refundable Advance (NRA) and final withdrawal <b>Para-7:</b> Passing and payment of travelling Allowance bill without counter signature of the controlling officer. <b>Para-8:</b> Non submission of the statement of calculation of income tax.. <b>Para-10:</b> Non maintenance of Stock Register.
	Chandel Treasury	1		<b>Para-1:</b> Challans passed but amount not reflected in the bank scrolls for `7,04,518/-
	Imphal East Treasury	9	Part-II(A)	<b>Para-1:</b> Diversion/parking of fund from service head to Deposit Major Head- 8449- other <b>Para-2:</b> Non-deposition of money in Bank after passing challan to the tune of `56,71,114/-
Part-II(B)			<b>Para-1:</b> Irregularities in fixation of Pay-Excess payment thereof. <b>Para-2:</b> Non-payment of Death gratuity amounting to `97,416/- <b>Para-3:</b> Less payment of Pay and Allowances amounting to `25,693 under ROP, 2010.	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para-4:</b> Excess payment of Pension amounting to `5,320.
			Part- III	<b>Para-1:</b> Irregularities in deduction of Income tax. <b>Para-2:</b> Irregularities in maintenance of Gazetted Guard Register. <b>Para-3:</b> Irregularities in maintenance of Leave account.
	Sub- Treasury Kakching	6	Part- III	<b>Para-2:</b> Irregularities in maintenance of Bill Movement Registers. <b>Para-3:</b> Non-compliance of Finance Department's order in payment of additional pension to aged family pensioners. <b>Para-6:</b> Requirement for updation of software used in the Treasury. <b>Para-7:</b> Incorrect computation of GPF in respect of Grade IV staff. <b>Para-11:</b> Irregularities in fixation of pay. <b>Para-13:</b> Irregularities in deposit of Challans.
	Bishnupur Treasury	10	Part-II(B)	<b>Para-1:</b> Challans passed but not reflected in the bank scrolls amounting to `13,42,884/- <b>Para-2:</b> Passing of bills beyond the available fund
Part- III			<b>Para-1:</b> Irregularity in maintenance of Cash Book. <b>Para-2:</b> Non reconciliation of figures with DDOs. <b>Para-3:</b> Non maintenance of Stock and Issue Registers. <b>Para-4:</b> Irregularities in maintenance of Stamp Account. <b>Para-5:</b> Non retention of copies of income tax deduction statements. <b>Para-7:</b> Irregularities in maintenance of Service Book of the staff. <b>Para-8:</b> Non inspection of Bishnupur Treasury by the District Collector. <b>Para-9:</b> Delay in rendition of Monthly Accounts.	
	STO, Moreh	8	Part-II(A)	<b>Para-1:</b> Irregular payment of Family pension by STO, Moreh.
Part-II(B)			<b>Para-1:</b> Irregular fixation of Pay and overpayment of pay and allowances- thereof.	
Part- III			<b>Para-1:</b> Irregularities in recovery of commuted portion of pension. <b>Para-2:</b> Improper maintenance of Gazetted Guard Register. <b>Para-4:</b> Incorrect booking of collection of Labour cess. <b>Para-5:</b> Irregular maintenance of Pay Bill Register of STO, Moreh. <b>Para-6:</b> Irregularities in maintenance of Service Book of the Staff of STO, Moreh. <b>Para-7:</b> Non submission of report of Pensioners failed to draw pension to the Accountant General.	
	Tamenglong treasury	7	Part-II(B)	<b>Para-1:</b> Excess payment of family pension amounting to `35,513. <b>Para-2:</b> Wanting Vouchers for `8,83,434/-
Part- III			<b>Para-1:</b> Delay in submission of monthly accounts. <b>Para-2:</b> Non deduction of income tax. <b>Para-3:</b> Wrong calculation of GPF interests. <b>Para-4:</b> Non maintenance of Pension Payment Registers. <b>Para-5:</b> Non recording of Pension payments	
	Kangpokpi Sub-Treasury	1	Part- III	<b>Para-7:</b> Non submission of wanting vouchers for `39.76 lakhs.
	Churachandpur Treasury	5	Part-II(B)	<b>Para-1:</b> Irregular payment of Quantum Pension.
Part- III			<b>Para-1:</b> Irregularities in the payment of pension/ family pension. <b>Para-2:</b> Irregularities in passing the arrear pay and allowances bills amounting to `5,90,402-a vague thereof. <b>Para-3:</b> Irregularities in the maintenance of Stamp Account.	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para-6:</b> Irregular claim of TA.
	Thoubal Treasury	6	Part-II(B)	<b>Para-1:</b> Drawal of money on AC Bill for deposition under the Major Head 8449.
			Part-III	<b>Para-1:</b> Irregularities in the Bill movement Register. <b>Para-2:</b> Irregularities in maintenance of Gazetted Register. <b>Para-3:</b> Wrong classification in account. <b>Para-4:</b> Delay in submission of monthly accounts. <b>Para-5:</b> Non maintenance of Stock Register.
	Moirang Sub-Treasury	6	Part-II(B)	<b>Para-1:</b> Non-credit of lapsed deposit under MH-8449 Civil Deposit to Government Account. <b>Para-2:</b> Non-deposit of money after passing challan by STO amounting to `1,00,89,412/-
			Part-III	<b>Para-1:</b> Non-updating of Leave account <b>Para-2:</b> Incorrect calculation of GPF-(IV) interest <b>Para-3:</b> Improper maintenance of Gazetted Guard Register <b>Para-4:</b> Irregularities in maintenance of Stock Register.
	Director of Treasury & Accounts	8	Part-II(A)	<b>Para 1:</b> Diversion of fund amounting to `53,95,000/- drawn during the month of March, 2015. <b>Para 2:</b> Non deposition of NPS contribution etc.
			Part- III	<b>Para 1:</b> Irregular maintenance of Stock Registers. <b>Para 3:</b> Wrong fixation of pay in respect of Smt. N. Ekasini Devi, SAA. <b>Para 4:</b> Irregular Maintenance of Cash Book. <b>Para 5:</b> Wrong calculation of GPF interest in respect of Gr. IV staff. <b>Para 6:</b> Partial dispatch of first payment authorities of pension and family pension to treasuries. <b>Para 7:</b> Irregularities in the Travelling Allowance Vouchers.
	Jiribam Treasury	7	Part- III	<b>Para 5:</b> Discrepancy in family pensions. <b>Para-8:</b> Non-payment of family pension within specified period. <b>Para-9:</b> Revision of pension/family pension/ Special Pension without authority. <b>Para-10:</b> Non certification of the amount of cash balance and stamp. <b>Para-11:</b> Non submission of report of undrawn pension. <b>Para-12:</b> Reconciliation with DDOs. <b>Para-13:</b> Maintenance of Inward Diary Register-incomplete thereof.
	Ukhrul Treasury	16	Part-II(A)	<b>Para-1:</b> Irregular payment of Retirement/Death gratuity by not recovering the provisional Gratuity/overpayment of pay amounting to `32,66,311/-
			Part-II(B)	<b>Para-1:</b> Excess payment of pension. <b>Para-2:</b> Non-deposition of money after challan passed amounting to `1,11,639/-
			Part-III	<b>Para-1:</b> Irregularity in stamp account. <b>Para-2:</b> Non deduction of Professional Tax and Income Tax. <b>Para-3:</b> Irregular drawal of Travelling Allowance. <b>Para-4:</b> Unauthorised sanction and payment of provisional gratuity. <b>Para-5:</b> Wrong fixation of pay on granting ACP. <b>Para-6:</b> Less deduction of GPF.

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
2016-17	Lamphel Treasury	4		<b>Para-7:</b> Irregularities in maintenance of Bill Movement Registers. <b>Para-8:</b> Gazetted Guard Register – irregularity in maintenance. <b>Para-9:</b> Non submission of vouchers/ challans along with the monthly account. <b>Para-10:</b> Reconciliation with DDOs. <b>Para-11:</b> Guard Register/ file of specimen signature. <b>Para-12:</b> Non submission of report to the Accountant General in respect of pension/family pension failed to draw. <b>Para-13:</b> Non maintenance of Stock Register.
			Part- II(B)	<b>Para 1:</b> Diversion of fund from functional service head to Deposit Head 8449 – Other Deposits amounting to `15,61,41,106/- <b>Para 2:</b> Non deposition of Lapsed deposit amounting to `3,09,71,694/-
			Part- III	<b>Para-1:</b> Wanting vouchers-charges places under suspension for `89,79,746/- <b>Para-2:</b> Non adjustment of AC bills amounting to `3,98,04,98,143/-
	Sub-Treasury Office, Imphal	1	Part-II(B)	<b>Para 2:</b> Non-crediting of lapsed deposit under 8449-other deposit (`3.12 crore).
	Imphal West Treasury	16	Part-II(B)	<b>Para-1:</b> Irregularities in deduction of Income Tax. <b>Para-2:</b> Irregularities in fixation of pay. <b>Para-3:</b> Unadjusted AC bills for `187.10 crore and non-maintenance of AC bill register. <b>Para-4:</b> Irregularity in the maintenance of Personal Deposit Account. <b>Para-5:</b> Payment of Special/family pension under PPO No. SP/69 & SP/70. <b>Para-6:</b> Non-submission of wanting vouchers <b>Para-7:</b> Non deposition of the amount deducted from the monthly pension.
			Part- III	<b>Para 1:</b> Irregularities in maintenance of guard file of specimen signature of DDOs. <b>Para 2:</b> Less payment of savings and interest amount of Manipur Government Group Insurance Scheme. <b>Para 3:</b> Drawal of TA bills – irregularities thereof <b>Para 4:</b> Irregularities while according sanction for drawal of office expenses. <b>Para 5:</b> Stock and issue register of Cheque Book. <b>Para 6:</b> Non recording of the detailed information of Pensioner/family pensioner. <b>Para 7:</b> Irregularities in maintenance of Stock Register <b>Para 8:</b> Non submission of statement of pensioners who have not drawn for a long time. <b>Para 9:</b> Non Inspection of Treasury Office by District Collector
	Kakching, Sub-Treasury	1	Part- III	<b>Para-3:</b> Irregularities in deposit of challan
	Tamenglong Treasury	8	Part-II(B)	<b>Para-1:</b> Excess Payment of Gratuity of `1,36,921/- <b>Para-2:</b> Excess Recovery of Government due of `16,677/-
Part- III			<b>Para-1:</b> Wrong fixation of pay	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<p><b>Para-2:</b> Non-updation of Grant of Increment &amp; Leave Account in Service Book.</p> <p><b>Para-3:</b> G.P.F Accounts of Grade-IV employees</p> <p><b>Para-4:</b> Non-submission of Six Monthly Reports on Pension Failure to Draw to the AG (A&amp;E), Manipur</p> <p><b>Para-5:</b> Non-recording of Gratuity Payment in the First Payment Register (Check Register)</p> <p><b>Para-6:</b> First Payment Register not authenticated by TO/ATO</p>
	Chandel Treasury	7	Part-II(A)	<b>Para-1:</b> Excess drawal of pension to the tune of `4,42,405/-
Part-II(B)			<b>Para-1:</b> Irregular drawal of family pension.	
Part- III			<p><b>Para-1:</b> Non-recovery of excess payment of pay and allowances of `1,57,228/-</p> <p><b>Para-2:</b> Non-Submission of reports related to failure to draw pension to the Accountant General.</p> <p><b>Para-3:</b> Non-inspection of Strong Room by Executive Engineer.</p> <p><b>Para-4:</b> Delay in rendition of Monthly Accounts.</p> <p><b>Para-5:</b> Non inspection of Chandel Treasury by the District Collector.</p>	
	Kangpokpi Sub-Treasury	1	Part- III	<b>Para-1:</b> Irregularities in maintenance of Challan Register and Credit scrolls.
	Thoubal Treasury	15	Part-II(A)	<b>Para-1:</b> Transfer of `49,02,874/- from Major Head 8449 to the personal account of Shri Th.Gyaneshwor (District Agriculture Office, Thoubal).
Part-II(B)			<b>Para-1:</b> Diversion of Fund amounting to `21 crore from Service Head 2415- Agriculture Research & Edn.(P) TO 8449- Other Deposits in March, 2015 and then to 8443- Civil Deposits in March, 2016.	
Part- III			<p><b>Para-1:</b> Non submission of wanting vouchers.</p> <p><b>Para-2:</b> Irregularities in maintenance of Service Books.</p> <p><b>Para-3:</b> Irregularities in fixation of pay.</p> <p><b>Para-4:</b> Payment of dearness relief in excess of the admissible rate.</p> <p><b>Para-5:</b> Non inspection of Treasury office by District Collector.</p> <p><b>Para-7:</b> Non/Improper maintenance of Register of Pension Payment Orders.</p> <p><b>Para-8:</b> Non Maintenance of Special Register for Pension.</p> <p><b>Para-9:</b> Irregularities in the Bill Register of Treasury Establishment.</p> <p><b>Para-10:</b> Non maintenance of Register of political Pension.</p> <p><b>Para-11:</b> Unsigned/In valid Credit scrolls from banks.</p> <p><b>Para-12:</b> Non recording of progressive expenditures in Bill Movement Register.</p> <p><b>Para-13:</b> Expenditure without budget provision in case of Medical Reimbursement.</p> <p><b>Para-14:</b> Delay in submission of monthly accounts.</p>	
	Jiribam Treasury	11	Part-II(B)	<b>Para-1:</b> Excess payment of monthly pension arrear-recovery thereof.
Part- III			<p><b>Para-1:</b> Wrong booking of Minor Head under the Major Head-8782- Cash Remittances.</p> <p><b>Para-2:</b> Irregularities in maintenance of Cash Book.</p>	

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<p><b>Para-3:</b> Annual Inspection of Jiribam Treasury by the District Collector.</p> <p><b>Para-4:</b> Irregularities in maintenance of Non Judicial Stamp Account.</p> <p><b>Para-5:</b> Non maintenance of Grade IV G.P.F Ledger.</p> <p><b>Para-6:</b> Non maintenance of Log Book.</p> <p><b>Para-8:</b> Wrong fixation of pay under ROP 1999 and ROP 2010.</p> <p><b>Para-9:</b> Non reconciliation of Receipt &amp; Payment figures with DDOs.</p> <p><b>Para-10:</b> Irregularities in maintenances of Stock &amp; Issue Register.</p> <p><b>Para-11:</b> Non-submission statement of pension undrawn.</p>
	Imphal East Treasury	11	Part-II(A)	<p><b>Para-1:</b> Diversion/parking of fund from service Head to deposit Major Head-8449- Other Deposit amounting to `12,57,01,743/-</p> <p><b>Para-2:</b> Non deposition of money in bank after passing challans to the tune of `1,61,839/-.</p> <p><b>Para-3:</b> Wrong classification of head of amount in the challans deposited by P.W. Divisions amounting to `27,92,306/-.</p>
Part-II(B)			<p><b>Para-1:</b> Non Deduction of Income Tax (TDS).</p> <p><b>Para-2:</b> Non entry/recording of recovery of excess payment of pay and leave accounts in the service book.</p> <p><b>Para-3:</b> Non-payment of additional quantum of pension and returning of PPO books for failed to draw.</p> <p><b>Para-4:</b> Wrong booking/use of wrong Minor Head of accounts for receipts/deduction of Value Added Tax (VAT).</p>	
Part- III			<p><b>Para-1:</b> Delayed action for the outstanding paras and non-persuasion regularly.</p> <p><b>Para 2:</b> Non submission of statement of plus and minus memoranda.</p> <p><b>Para-3:</b> Improper/ Irregular Maintenances of stock Register.</p> <p><b>Para-4:</b> Miscellaneous Issues:</p> <ol style="list-style-type: none"> <li>i. Improper/Non authentication of Appropriation register</li> <li>ii. Review of Para 1, Part-II (B) of Inspection Report of 2015-16</li> </ol>	
	Bishnupur Treasury	8	Part-II(B)	<b>Para-1:</b> Less deduction of Income Tax.
			Part- III	<p><b>Para-1:</b> Charges places under suspense (CPUS) for `11,00,313/-</p> <p><b>Para-2:</b> Non deduction of Professional Tax.</p> <p><b>Para-3:</b> Non maintenance of the Stock and issue Register.</p> <p><b>Para-4:</b> Non inspection of Bishnupur Treasury by the District Collector.</p> <p><b>Para-5:</b> Irregularities in the maintenance of Bill Movement Register.</p> <p><b>Para-6:</b> Irregularities in the maintenance of GPF advance/withdrawal/ payment Register.</p> <p><b>Para-7:</b> Delay in rendition of Monthly Accounts</p>
	Churachandpur Treasury	6	Part-II(B)	<p><b>Para-1:</b> Overpayment of pay and allowances.</p> <p><b>Para-2:</b> Non- deposition of money in Bank after passing the challans.</p>



Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Ukhrul Treasury	8	Part- III	<b>Para-1:</b> Non- deduction of income tax. <b>Para-2:</b> Irregularities in the maintenance of stamp accounts. <b>Para-3:</b> Irregularities in maintenance of cash book. <b>Para-4:</b> Non inspection of Treasury by the District Collector.
			Part-II(A)	<b>Para-1:</b> Irregularities in Pension payment.
			Part-II(B)	<b>Para-1:</b> Excess expenditure over the Budget Provision for a sum of `490.09 lakhs and improper maintenance of Bill Movement Register/Fund Control Register thereof. <b>Para-2:</b> Non-deposition of money in Bank passing challan in treasury amounting to `39,97,484/-
2017-18	DRC, Guwahati	4	Part-II(B)	<b>Para 5:</b> Non maintenance of Imprest Account <b>Para 6:</b> Irregularities in payment of mobile bill
			PART -III	<b>Para 3:</b> Improper maintenance of Cheque Issue Register
	DTA	9	Part-II(B)	<b>Para1:</b> Diversion of funds to Major Head 8443-Civil Deposits <b>Para 2:</b> Funds kept in the DDO account <b>Para3:</b> Irregular payments, reimbursements and other payments without proper sanction orders <b>Para4:</b> Non-deposit of New Pension Scheme (NPS) contribution <b>Para 5:</b> Overpayment of pay & allowances amounting to `67,546/
			Part-III	<b>Para 2:</b> Less credit of GPF interest due to incorrect rate of interest <b>Para 4:</b> Non-despatch of PPO authorities collected from Accountant General (A&E), Manipur <b>Para 6:</b> Upgradation of pay under ACP-II without any specific order <b>Para 8:</b> Delay in submission of monthly Treasury Accounts
	Bishnupur Treasury	12	Part-II(B)	<b>Para 1:</b> Payment of additional quantum of pension <b>Para 2:</b> Incorrect regulation of payment of pay and allowances (a) In correct regulation of pay of Smt. L. Memcha Devi, Jr.AA (b) Incorrect regulation of pay of Smt. Ph. Sunitibala Devi, Sr. AA (c) Regulation of pay of Shri M. Dorendro Singh, Sr. Accounts Assistant <b>Para 3:</b> Excess payment of pay and allowances (i) Smt. Niangpi, Sr. AA (ii) Dilipkumar Gurung, Peon (iii) N. Saratchandra Singh, Jr. AA. <b>Para 4:</b> Non deposits of money in the bank after passing challan by

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				Treasury <b>Para 5:</b> Non maintenance of Stock Register for Stamps
			Part-III	<b>Para 1:</b> Non-furnishing of documents/files <b>Para 2:</b> Incomplete GPF ledger account of grade IV employees for the year 2016-17 <b>Para 3:</b> Rendition of Monthly Accounts <b>Para 4:</b> Irregularities in maintenance of Bill Register and Cash book <b>Para 5:</b> Non maintenance of proper Appropriation Register/LOC Register <b>Para 6:</b> Delay in submission of National Pension System (NPS) contribution <b>Para 7:</b> Processing of pension papers for employees
	Chandel	10	Part-II(B)	<b>Para 1:</b> Doubtful payment of Arrear Pay and Allowances- `5.66 lakhs <b>Para 2:</b> Non-maintenance of Stock Register <b>Para 3:</b> Suspected overpayment of Pay & Allowances& non production of service book <b>Para 4:</b> Non-deduction of Income Tax
			Part-III	<b>Para 1:</b> Non production of records/documents <b>Para 2:</b> Payment of Family Pension <b>Para 3:</b> Non inspection of Treasury by the District Collector <b>Para 4:</b> Delay in submission of Monthly Accounts <b>Para 5:</b> Lack of financial control mechanism <b>Para 6:</b> Non-matching of salary recorded in Guard Register with bill movement Register
	Churachandpur	12	Part-II(B)	<b>Para 1:</b> Non-deposit of money in Bank after passing Challans by Treasury Officer-`40.26 lakhs <b>Para 2:</b> Excess recovery of overpayment of pension in respect of Smt. Vahnei Baite, holder of PPO/SM/4849 <b>Para 3:</b> Non-payment of additional quantum of family pension <b>Para4:</b> Irregularities in the maintenance of stamp accounts <b>Para 5:</b> Misclassification of Head of Accounts-`16.18 lakhs
			Part-III	<b>Para 1:</b> Irregularities in preparation of TA Bills <b>Para 2:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 3:</b> Register of Deposits with Reserve Bank <b>Para 4:</b> Non inspection of Treasury by the District Collector <b>Para 5:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 6:</b> Wrong calculation of GPF Interest <b>Para 7:</b> Irregularities in maintenance of Stock Register.
	Imphal East	11	Part-II(A)	<b>Para 1:</b> Excess payment on arrear payment-`2.05 lakhs

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-II(B)	<b>Para 1:</b> Excess payment of pay & allowances due to granting increment in advance and incorrect fixation of pay <b>Para 2:</b> Diversion/parking of fund from service head to Deposit Head:8449-Other Deposits to the tune of `24.26 Crores <b>Para 3:</b> Irregularity in the drawal of contingent bills <b>Para 4:</b> Erroneous calculation of GPF of Grade-IV employees
			Part-III	<b>Para 1:</b> Incorrect classification of head of account of Labour Cess <b>Para2:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para3:</b> Non recording of Stock Register <b>Para4:</b> Irregularities in maintenance of Guard file of Specimen signature of DDOs <b>Para 5:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 6:</b> Inspection of Treasuries by the District Collector (DC)
	Imphal West	8	Part-II(B)	<b>Para 1:</b> Non submission of Detailed Countersigned Contingent (DCC) bills against Abstract Contingent(AC) Bills-`80.26 Crores <b>Para 2:</b> Diversion of fund to Major Head-8443 Civil Deposits <b>Para 3:</b> Non submission of vouchers- `279.28 crores <b>Para 6:</b> Non deposit of Challans <b>Para 7:</b> Irregularities in maintenance of Service Books
			Part-III	<b>Para 1:</b> Wrong classification of Accounts <b>Para5:</b> Non inspection of Treasury Office by District Collector <b>Para 7:</b> Non compliance of outstanding paras of Inspection Reports
	Jiribam	10	Part-II(B)	<b>Para 2:</b> Non submission of vouchers - `38.01 lakhs
			Part-III	<b>Para 1:</b> Non deduction of Income Tax <b>Para 2:</b> Non adjustment of deducted amount of overpayment of pay and allowances to concerned head of account <b>Para 3:</b> Non recording of payment of additional quantum of pension in PPO book <b>Para 4:</b> Improper maintenance of stamp account <b>Para 5:</b> Misclassification of Non Judicial Stamp Account <b>Para 6:</b> Irregularities in maintenance of First Payment Register of SF/SF pensioners <b>Para 8:</b> Non-maintenance of Stock Register <b>Para 9:</b> Improper maintenance of Cash Book <b>Para 10:</b> Requirement of Treasury Net System update
	Lamphel	11	Part-II(B)	<b>Para 1:</b> Irregular drawal of Office Expenses <b>Para 2:</b> Non crediting of Lapsed Deposit <b>Para 3:</b> Non deposit of Challans in the bank <b>Para 4:</b> Maintenance of Deposit Register. <b>Para 6:</b> Irregularities in Service Book – Wrong Fixation of Pay
			Part-III	<b>Para 3:</b> Grade IV GPF account – Incorrect Interest Rate <b>Para 4:</b> Maintenance of Cash Book <b>Para 5:</b> Irregularities in the maintenance of Gazetted Guard Register. <b>Para 6:</b> Non deduction of subscription towards Group Insurance and NPS. <b>Para7:</b> Non maintenance of Log Book <b>Para 9:</b> Maintenance of Leave Account.

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

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				JAA. <b>Para 9:</b> Non maintenance of Stock Register. <b>Para 10:</b> Non quoting of GPF A/C No. while passing the bill for final payment of GPF
	Ukhrul	20	Part-II(B)	<b>Para 1:</b> Unauthorized payment of pension <b>Para 2:</b> Excess payment of pay and allowances <b>Para 3:</b> Irregularity in maintenance of Grade IV GPF account. a) GPF Account of G. Paishola, peon b) GPF Account of M. Charlesworth, Daftry <b>Para 4:</b> Non deposition of Challan after passing by Treasury Officer
			Part-III	<b>Para 1:</b> Less subscription towards GPF <b>Para 2:</b> Non deduction of contribution to National Pension System (NPS) <b>Para 3:</b> Non-deduction of Income Tax <b>Para 4:</b> Non compliance of Accountant General's communication <b>Para 5:</b> Incomplete classification of Head of account <b>Para 6:</b> Wrong classification of head of accounts <b>Para 7:</b> Non maintenance of Deposit Register <b>Para 8:</b> Improper maintenance of Bill Movement Register <b>Para 9:</b> Non recording of authority for fund allotment <b>Para 10:</b> Rendition of Monthly accounts <b>Para 11:</b> Improper maintenance of Challan Deposit Register <b>Para 12:</b> Irregularities on maintenance of Family Pension payment Register <b>Para 13:</b> Deficiency in maintenance of Stock Register. <b>Para 14:</b> Inspection of Treasuries by the District Collector <b>Para 15:</b> Non-update of leave accounts <b>Para 16:</b> Non production of old PPOs
	Imphal Sub-Try.	1	Part-II(B)	<b>Para 2:</b> Non crediting of the Lapsed Deposit - `2.11 crores
	Kakching Sub-Try.	3	Part-II(B)	<b>Para 1:</b> Non-deposit of challans to Government Account – `6.09 lakhs <b>Para 2:</b> Erroneous classification of Head of Accounts
			Part-III	<b>Para 3:</b> Improper maintenance of Guard Files of Gazetted Officers
	Kangpokpi Sub-Treasury	4	Part-II(B)	<b>Para 2:</b> Non deposit of challan to the bank <b>Para 3:</b> Fixation of pay and increment on passing the Departmental Examination in office procedure
			Part-III	<b>Para 1:</b> Non submission of Statement of Pensioners who have not drawn for a long time <b>Para 2:</b> Non production of PPO Guard Register
	Moirang Sub-Treasury	7	Part-II(B)	<b>Para-1:</b> Non-Crediting of lapsed deposit of `7,55,85,661/- lying under MH-8449 Other Deposit as unclaimed Deposit. <b>Para 2:</b> Irregularities in Cash Book
			Part-III	<b>Para 1:</b> Improper maintenances of Guard Register <b>Para 2:</b> Non-updation of leave Account <b>Para 3:</b> Non-Verification of Service Books <b>Para4:</b> Improper maintenance of Government Servant's Contribution under Tier-I of the New Pension Scheme(NPS). <b>Para 5:</b> Non-Inspection by District Collector and Directorate of

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				Accounts and Treasuries
	Moreh Sub-Treasury	5	Part-II(B)	<b>Para 1:</b> Granting of Non functional scale/Sr. Scale concurrently with ACP Scheme. <b>Para 2:</b> Granting of excess pay beyond maximum limit. <b>Para 3:</b> Wrong calculation of GPF interest in respect of Grade-IV staff.
			Part-III	<b>Para 1:</b> Specimen signatures of DDOs. <b>Para 2:</b> Difference of figures in the Bank Scroll with that of figures in the "Reserve Bank Deposit" Register (RBD).
	Wangoi Sub-Treasury	2	Part-III	<b>Para 3:</b> Non recording of budget provision in the Bill movement Register <b>Para 4:</b> Wrong classification of Heads.
2018-19	Senapati Treasury	11	Part-II(B)	<b>Para 1:</b> Excess payment of pension <b>Para 2:</b> Irregularities in pension payment
			Part-III	<b>Para 1:</b> Contribution to National Pension System (NPS) <b>Para 2:</b> Drawal of Travelling allowance Bill <b>Para 3:</b> Non-maintenance of Reserve Bank Deposit Register <b>Para 4:</b> Specimen signature of DDOs <b>Para 5:</b> Irregularities in Stamp account <b>Para 6:</b> Non submission of Statement of Pensioners who have not drawn pensions for a long time <b>Para 7:</b> Non-recording of pension payments in the PPOs <b>Para 8:</b> Non inspection of Treasury office by District Collector <b>Para 9:</b> Incorrect Calculation of GPF Interest
	Wangoi Sub-Treasury	3	Part-II(B)	<b>Para 1:</b> Non-deduction of Income Tax
			Part-III	<b>Para 5:</b> Non inspection of Sub-Treasury by the District Collector <b>Para 6:</b> Irregularities in the maintenance of Monthly Payment Bank Scroll register
	DRC, Guwahati		Part-II(B)	<b>Para 1:</b> Irregularities in maintenance of the Cash Book <b>Para 2:</b> Self-Cheque - irregularities thereof <b>Para 3:</b> Non-reflection of transactions in the cash book <b>Para 4:</b> Functioning of Manipur Bhawan, Shillong
			Part-III	<b>Para 1:</b> Non update of leave accounts <b>Para 2:</b> Non verification of Stock <b>Para 3:</b> Non-maintenance of Pay Bill Register
	DTA	10	Part-II(B)	<b>Para 1:</b> Non-adjustment of Abstract Contingent (AC) Bill into Detailed Contingent (DC) Bill <b>Para 2:</b> Irregular drawal of Transport Allowance <b>Para 4:</b> Discrepancies in maintenance of database of National Pension System (NPS)
			Part-III	<b>Para 1:</b> Diversion of funds <b>Para 2:</b> Non Production of log book for vehicles

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
				<b>Para 3:</b> Irregularity in incurring office expenses <b>Para 4:</b> Doubtful sanction <b>Para 5:</b> Maintenance of Stock Register <b>Para 6:</b> Discrepancy in Income Tax Calculation <b>Para 7:</b> Delay in rendition of Monthly Accounts
	Lamphel Treasury	13	Part-II(B)	<b>Para 1:</b> Non refund of deposits/balance <b>Para 2:</b> GPF account of Grade IV <b>Para 3:</b> Non deposition of challan after passing by Treasury <b>Para 4:</b> Irregular drawal of Transport Allowance <b>Para 5:</b> Irregularities in the Service Books.
			Part-III	<b>Para 1:</b> Delay in submission of Monthly Accounts <b>Para 2:</b> Non recording of pay slip authorities <b>Para 3:</b> Maintenance of Deposit Register <b>Para 4:</b> Irregularities in the payment of bill <b>Para 5:</b> Non maintenance of Log Book <b>Para 6:</b> Inspection of Treasuries by the District Collector (DC) <b>Para 7:</b> Deficiency in maintenance of Stock Register <b>Para 8:</b> Specimen signature of Drawing and Disbursing Officers (DDOs)
	Moreh Sub-Treasury	5	Part-II(B)	<b>Para 1:</b> Irregularities in disburser portion of PPO <b>Para 2:</b> Irregularities in maintenance of Gazetted guard register <b>Para 3:</b> Specimen signature of DDOs
			Part-III	<b>Para 1:</b> Non inspection of Treasury by District Collector <b>Para 3:</b> Non maintenance of Stock Register
	Moirang Sub-Treasury	3	Part-II(B)	<b>Para 1:</b> Non-recording of payslip authority number in the Guard Register
			Part-III	<b>Para 3:</b> Non- Maintenance of Specimen Signature of the DDO's <b>Para 4:</b> Non-inspection of Treasury by District Collector (DC)
	Imphal East Treasury	9	Part-II(B)	<b>Para 1:</b> Diversion/parking of fund from service head to Deposit Head:8449-Other Deposits to the tune of `10.02 crores. <b>Para 2:</b> Excess payment in pension <b>Para 3:</b> Irregularity in the drawal of Transport Allowance <b>Para 4:</b> Irregularity in the drawal of contingent bills <b>Para 5:</b> Drawal of special pension
			Part-III	<b>Para 1:</b> Submission of Monthly Account <b>Para 2:</b> Non- updation of leave accounts <b>Para 3:</b> Selection of type of bills <b>Para 4:</b> Incorrect classification of head of account

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



Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
			Part-III	<b>Para 1:</b> Rendition of Monthly Accounts. <b>Para 2:</b> Deficiencies in the maintenance of Cash book <b>Para 3:</b> Inspection of Treasury by the District Collector <b>Para 4:</b> Non returning of both halves of PPOs <b>Para 5:</b> Deficiency in maintenance of Stock Register <b>Para 6:</b> Specimen signature of DDOs <b>Para 7:</b> Verification of the Service Books
	Churachandpur Treasury	13	Part-II(B)	<b>Para 1:</b> Non submission of detailed countersigned contingent bills (DCC) against abstract contingent (AC) bills <b>Para 2:</b> Non-submission of voucher <b>Para 3:</b> Delay in submission of Monthly Accounts <b>Para 4:</b> Irregularities in maintenance of PPO Register <b>Para 5:</b> Incorrect calculation of GPF interest
			Part-III	<b>Para 1:</b> Irregularities in maintenance of Gazetted Guard Register <b>Para 2:</b> Non-maintenance of Log book <b>Para 3:</b> Non deposition of Challan by Treasury Officer <b>Para 4:</b> Non submission of Plus Minus Memorandum Statement in the prescribed format and mismatch of Closing Balances <b>Para 5:</b> Non updation of pension related data in the system <b>Para 6:</b> Non maintenance of Register of Political Pensions <b>Para 7:</b> Non submission of reports to the Accountant General <b>Para 8:</b> Irregularities in payments of Pensionary benefits
	Chandel Treasury		Part-II(B)	<b>Para 1:</b> Irregularities in maintenance of pension payment documents <b>Para 2:</b> Financial indiscipline in utilization of Letter of Credit <b>Para 3:</b> Irregularities in maintenance of Service Books
			Part-III	<b>Para 1:</b> Non reconciliation of Receipt & Payments figures with DDOs <b>Para 2:</b> Delay in rendition of Monthly Accounts <b>Para 3:</b> Irregularities in the maintenance of Stock Register <b>Para 4:</b> Non maintenance of POL A/C & Log Book (Movement Register) <b>Para 5:</b> Time barred General Provident Fund and Leave Encashment Authorities <b>Para 6:</b> Non collection of treasury copies for Leave Encashment Authority <b>Para 7:</b> Improper maintenance of records/ registers
	Ukhrul Treasury	7	Part-II(B)	<b>Para 2:</b> Less recovery of Government dues.
			Part-III	<b>Para 1:</b> Less subscription towards GPF. <b>Para 3:</b> Specimen signatures of DDOs. <b>Para 4:</b> Improper maintenance of Bill Movement Register. <b>Para 6:</b> Deficiency in maintenance of Stock Register. <b>Para 7:</b> Inspection of Treasuries by the District Collector <b>Para 8:</b> Non-updation/maintenance of leave accounts
	Kakching Sub-Treasury	4	Part-II(B)	<b>Para-1:</b> Irregular fixation of pay
			Part-III	<b>Para-1:</b> Incorrect classification of head of accounts in the Challans <b>Para-2:</b> Irregularity in maintenance of Pension Payment Books <b>Para-4:</b> Non deduction of Income Tax from the salary of the Gazetted Officer

Year	Name of Treasury/ Sub-Treasury	No(s) of Outstanding Paras	Part	Details of Para
	Imphal West Treasury	10	Part-II(B)	Para 1: Wrong calculation in pension payment Para 2: Reimbursement claim for AIS Pensioners-Non submission of detail information as desired by CPAO Para 3: Wrong calculation of Income Tax for the staff Para 4: Time barred General Provident Fund and Leave Encashment Authorities
Part-III			Para 1: Delay in rendition of Monthly Accounts Para 2: Irregularities in maintenance of Grade-IV GPF Account Para 3: Non reconciliation of Receipt & Payments figures with DDOs Para 4: Non submission of reports to the Accountant General Para 5: Non maintenance of POL account & Log Book of Government vehicle Para 6: Irregularities in the maintenance of Stock Register	
	Thoubal Treasury		Part-II(B)	<b>Para-1:</b> In correct fixation/regulation of pay <b>Para-2:</b> Misclassification and wrong booking of Heads of Accounts (i) Wrong booking of Revenue collection (ii) Misclassification in Pension Payment Recovery
Part-III			<b>Para-1:</b> Verification of Service books <b>Para-2:</b> Non reporting of cases of undrawn pensions <b>Para-3:</b> Non Recording of Pension Payment in the Pension Payment Order <b>Para-4:</b> Non Maintenance of Register of Political Pensions and other registers <b>Para-5:</b> Delay in submission of monthly accounts	
	Imphal Sub-Treasury	2	Part-II(B)	<b>Para 1:</b> Non-submission of DCC Bills-₹ 196.72 crore
Part-III			<b>Para 3:</b> Non-Inspection of the Sub-Treasury Office by Deputy Commissioner (DC)	

### Annexure-VII

(Ref: Para 3.3.1)

#### Funds diverted to in MH-8449

Sl. No.	Date of Deposit	Challan No.	DDO Designation Or Third Party Name	Challan Amount (₹)
1.	31-03-2018	1125	Jt. Director, Art & Culture	3687375
2.	31-03-2018	1127	Cotton Development Officer	4843055
3.	31-03-2018	1124	Jt. Director, MAHUD	17699040
4.	31-03-2018	1126	Jt. Director, Art & Culture	15000000
5.	20.04.2018	82	Chemist ( Fruit Preservation)	4833351
6.	20.04.2018	81	Chemist ( Fruit Preservation)	7616000
7.	24.04.2018	95	Dy. Dir (Social Welfare)	28436000
8.	24.04.2018	93	Dy. Dir (Social Welfare)	5894249
9.	24.04.2018	94	Dy. Dir (Social Welfare)	12188000
<b>Total</b>				<b>10,01,97,070</b>

**Annexure-VIII**  
(Ref: Para 3.3.2)  
**Unclaimed Deposits**

Sl. No.	Challan No & date	Amount (in `)	Department	Withdrawals	Balance as on date (in `)
1	C-4882 dt. 28-3-11	52,80,079	Commerce & Industries	` 21,12,032 Bill No. 253 dt.19-10-11	31,68,047
2	C-4567 dt 26-03-11	7,50,000	Commerce & Industries	` 3,75,000 Bill No. 59 dt. 05-06-14	3,75,000
3	C-4748 Dt. 09-03-11	8,54,180	Family Welfare	` 8,47,735 bill no. 55 dt. 23-03-13	6,445
4	C-4874 dt. 29-03-11	36,92,737	University & Higher Education	(i) ` 18,46,368 bill no.72 dt.10-10-11 (ii) ` 12,96,920 bill no.165 dt 01-03-12 (iii) ` 5,46,948 bill no.90 dt.21-01-13	2,501
5	C-4328 dt. 24-03-11	38,00,000	Sericulture	(i) ` 2,90,360 bill no.T-45 dt.26-06-12 (ii) ` 11,61,440 bill no.T-67 dt.31-07-12 (iii) ` 8,55,108 bill no.130 dt.17-01-13 (iv) 69,640 bill no. T-45 dt.04-07-14	1,037
6	C-6839 dt. 30-05-13	2,76,00,000	Sericulture	` 2,14,30,000 bill no.T-313 dt.19-03-13	61,70,000
7	7471 dt. 31-03-14	25,16,863	University & Higher Education	` 12,58,431 bill no.26 dt.14-07-14	12,58,432
8	7477 dt. 31-03-14	85,00,000	Labour	` 500000 bill no.23 dt.07-06-14	35,00,000
9	7463 dt. 31-03-14	1,00,00,000	Controller of Technical Education	(i) ` 46,82,700 bill no. 19 dt.20-07-14 (ii) 6120 bill no.20 Dt.26-07-14	53,11,180
10	7473 dt. 31-03-14	8,41,081	University & Hr. Education	` 4,20,541 bill no. 24 dt.14-07-14	4,20,540
11	7474 dt. 31-03-14	8,40,581	University & Hr. Education	4,20,290 bill no. 25 dt.14-07-14	4,20,291
12	7472 dt. 31-03-14	16,82,128	University & Hr. Education	` 8,41,054 bill no. 27 dt.14-07-14	8,41,064
13	7301 dt. 29-03-14	2,10,00,000	CAF & PD	` 1,05,00,000 bill no. 110 dt.24-10-14	1,05,00,000

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14	6464 dt. 03-03-14	3,02,00,000	Fisheries	1,78,50,000 bill no. 14 dt.14-09-14	1,23,50,000
<b>TOTAL</b>					<b>4,43,24,537</b>

**Annexure-IX**  
(Ref: Para 3.3.3)

**Non deposit of money in the bank**

Name of the Treasury	Sl. No.	Challan No./ Bill No.	Department	Major Head	Amount (in `)
Bishnupur Treasury	1	379 dt. 17.3.18	E.O. Bishnupur	0028	11,145
	2	410 dt 28.3.18	C.E.O. Zilla Parasad, BPR	0040	8,50,000
	3	402 dt.. 28.3.18	C.I. College	8658(112)	3,29,140
	4	63 dt. 29.5.18	SDO, Bishnupur	0029	1,08,399
	5	64 dt. 29.5.18	SDO, Bishnupur	0029	14,320
	6	126 dt. 28.8.18	Excise, Nambol	0039	7,000
	7	141 dt. 15.9.18	SP, Bishnupur	0055	30,400
	8	143 dt. 15.9.18	E.E/PHED, Bishnupur	8782(102)	32,400
	9	144 dt. 15.9.18	Dist. Co-op., Bishnupur	0425	13,831
<b>Sub Total</b>					<b>13,96,635</b>
Churachandpur Treasury	1	01 dt.21.12.2018	E.E/PWD, Churachandpur		93,000
	<b>Sub Total</b>				
Lamphel Treasury	1	1693 /4.7.2017	IGAR SOUTH	0039	2,75,733
	2	1710 /4.7.2017	4 <sup>TH</sup> ASSAM RIFLES	0039	61,769
	3	1770 /11.7.2017	AAFIYASH MEDICAL	0039	6,000
	4	1961 /17.7.2017	DIR, RIIMS	0039	6,000
	5	1948 /17.7.2017	MISSION DIR, STATE HEALTH SOCIETY	0040	1,948
	6	1950 / 17.7.2017	LP & SONS STONE CRUSHING	0851	1,875
	7	1951 / 17.7.2017	GODREJ BRICKFIELD	0851	5,000
	8	2451 / 16.8.2017	M/S BAT	0851	1,000
	9	2452 /16.8.2017	M/S IMOBI SAWMILL	0851	2,814
	10	2862 /16.8.2017	AR MEDICOS	0210	6,000
	11	2938 /19.9.2017	JT. DIR. COM & IND	0851	45,400
	12	2938 / 19.9.2017	JT. DIR. COM & IND	0851	5,400
	13	3013 / 25.9.2017	FINANCIAL ADVISOR, PWD	0216	15,000
	14	3061 / 27.9.2017	JT. DIR, SCERT	2202	9716
	15	3147 / 13.10.2017	DIR, T.B. OFFICER, I/W	0210	5,000
	16	3148 / 13.10.2017	NINGTHOUJAM NARESH SINGH	0210	150
	17	4994 /5.3.2018	SDO, IW	0029	58,597
	18	5126 /13.3.2018	DY. SETTL. OFFICER, LAMPHEL	0029	99,86,294
	19	5176 /13.3.2018	DY. DIR., TRY & ACCOUNTS	8342	23,502
	20	5177 /13.3.2018	DY. DIR., TRY & ACCOUNTS	8342	23,502
	21	5195 /14.3.2018	COM & IND	0851	938
	22	5225 / 17.3.2018	COMMDT. 57, MOUNTAIN DIV.	0039	9,07,074
	23	5305 /20.3.2018	JT. REGISTRAR, AUDIT	0425	47,741
	24	5410 / 23.3.2018	S. LOKENDRO SINGH, LAMPHEL	0043	200
	25	5409 / 23.3.2018	Y.I.S. CONSTN CO.	0043	205
	26	5411 / 23.3.2018	L. THOIBA SINGH	0043	25
	27	5412 / 29.3.2018	SARAT CHANDRA SINGH	0043	20
	28	5614 / 29.3.2018	MID – III	0028	7,17,700

	29	5743 / 29.3.2018	MANIPUR TYRE	0040	2,00,000
	30	5222 / 15.3.2018	E.E., SADAR HILLS	8782	37,500
	31	5287 / 20.3.2018	E.E., SO-I, PWD	8782	7,000
	32	5655 / 30.3.2018	E.E., IMPHAL EAST, PHED.	8782	1,10,000
	33	5711 / 30.3.2018	E.E., BNP., PWD	8782	1,05,000
	34	5716 / 31.3.2018	E.E., TBL DIV, PWD	8782	32,50,000
	35	5840 / 31.3.2018	E.E., TML., PWD	8782	40,500
	36	5887 / 31.3.2018	E.E., TML DIV., PWD	8782	4,70,942
	37	5888 / 31.3.2018	E.E., TML DIV., PWD	8782	8,43,358
	38	1949 / 18.7.2017	LP & SONS STONE CRUSHING	0851	1,875
	39	120 / 10/4/2018	Water Supply Maint. Div -1	8782	29,610
	40	123 / 10.4.2018	Water Supply Maint. Div -1	8782	67,650
	41	64 / 5.4.2018	EE, BD No. 1	8782	4,38,33,822
	42	71 / 5.4.2018	Dy. Labour Commissioner	0216	1,19,500
	43	140 / 13.4.2018	Commandant 27 AR	0039	1,57,308
	44	141 / 13.4.2018	25 BRTF	0039	1,09,498
	45	149 / 13.4.2018	Commandant 23 AR	0039	1,67,904
	46	137 / 11.4.2018	Water Supply Maint.	8782	3,11,970
	47	138 / 11.4.2018	Water Supply Maint.	8782	45,400
	48	188 / 18.4.2018	SDO, Lamshang	0029	89,685
	49	342 / 28.4.2018	Dy. Labour Commissioner	0230	53,903
	50	346 / 30.4.2018	Commdt. 6 MR	0039	1,59,293
	51	347 / 30.4.2018	1 <sup>st</sup> IRB	0039	1,90,437
	52	405 / 5.5.2018	8 MR	0039	2,59,456
	53	406 / 5.5.2018	5 MR	0039	3,25,179
	54	806 / 11.6.2018	Commdt. 11 AR	0039	1,06,311
	55	809 / 11.6.2018	Commdt. 6 Light	0039	1,46,333
	56	952 / 28.6.2018	Sub Registrar, Hqtr	0030	4,29,925
	57	983 / 30.6.2018	Water Supply Project Constn.	8782	1,33,698
	58	984 / 30.6.2018	Water Supply Project Constn.	8782	39,583
	59	986 / 30.6.2018	Water Supply Project Constn.	8782	39,116
			<b>Sub Total</b>		<b>6,40,96,359</b>
Kangpokpi Treasury	1	354 dt.4.1.18	E.E. PHED, KPI	8782	31,000/-
	2	355 dt.4.1.18	E.E. PHED, KPI	8782	3,67,000/-
	3	356 dt.4.1.18	E.E. PHED, KPI	8782	1,75,000/-
	4	370 dt.21.2.18	E.E. PHED, KPI	8782	72,500/-
	5	389 dt.28.3.18	Recognition fee of H/M Bethel English Jr. H/S	0202-201	8500/-
	6	392 dt.29.3.18	CEO, KPI	0028-107	7,500/-
	7	393 dt.29.3.18	CEO, KPI	0028-107	47,500/-
	8	394 dt.29.3.18	CEO, KPI	0028-107	22,500/-
	9	401 dt.31/03/18	CEO, KPI	0040-102	5,66,430/-
	10	402 dt.31/03/18	CEO, KPI	0045-112	94,405/-
	11	403 dt.31/03/18	CEO, KPI	0075-800	11,80,062/-
	12	404 dt.31/03/18	CEO, KPI	0075-800	1,41,28,230/-
	13	408 dt.31/03/18	CEO, KPI	0045-112	76,453/-
	14	410 dt.31/03/18	CEO, KPI	0045-112	12,02,405/-
	15	411 dt.31/03/18	CEO, KPI	0075-800	9,04,208/-
	16	412 dt.31/03/18	CEO, KPI	0045-112	34,116/-
	17	413 dt.31/03/18	CEO, KPI	0075-800	4,00,865/-
			<b>Sub Total</b>		<b>1,93,18,674</b>

Total | 8,49,04,668

**Annexure-X**  
(Ref: Para 3.3.4)  
**Misclassification of Head of Accounts**

Sl. No.	Challan No. & Date	Deposited by	Nature of Deposit	Head of Account as per Challan	Correct Head of Account	Amount (in `)
<b>Kakching Sub-Treasury</b>						
1.	352 (19.02.18)	Sub-registrar office, Kakching	Registration fee & other	0030-104-800	0030-03-104	1,24,688
					0030-03-800	
2.	381 (29.03.18)	Sub-registrar office, Kakching	Registration fee	0030	0030-03-104	36
3.	18 (17.05.18)	Sub-registrar office, Kakching	Registration fee	0030-104	0030-03-104	75,710
<b>Sub Total</b>						<b>2,00,434</b>
<b>Jiribam Treasury</b>						
1.	19 (05.05.2018)	Principal, Jiribam Higher Secondary School	Tuition fee, Development fee	0202-01-202	0202-01-102	128755
2.	47 (02.07.2018)	Headmaster, Netaji Govt. High School, Jiribam	Tuition fee, Development fee	0202-01-202	0202-01-102	2820
<b>Sub Total</b>						<b>1,31,575</b>
<b>Imphal East Treasury</b>						
1.	759 (20.11.2017)	Commissioner Revenue, Manipur	Deposition of the premium of land revenue	0029-00-102-00-00	0029-00-101-00-00	92512
2.	814 (18.12.2017)	Director, University & Higher Education	Admission fee	0202-00-101-00-00	0202-01-103-00-00	389964
3.	1009 (21.03.2018)	Director of Edn(s), Manipur	Admission fee	0202-01-101-00-00	0202-01-102-00-00	36360
4.	865 (12.01.2018)	Revenue Commissioner, Imphal East	Admission fee	0030-01-101-00-00	0030-03-104-00-00	158277
5.	124 (30.04.2018)	Director of Edn(s), Manipur	Admission fee	2202-02-001-01-00	0202-01-102-00-00	8550
<b>Sub Total</b>						<b>685663</b>

**Annexure-XI***(Ref: Para 3.4.4)***Non returning of both halves of PPOs**

Sl. No.	Name of Pensioner	PPO No.	Date of last payment
<b>Chandel Treasury</b>			
1	(L) Smt. H.L.Nimi Anal	141702442	04.02.2018
2	(L) Ng. Dhamaki Monsang	SF/14770	12.11.2018
<b>Jiribam Treasury</b>			
1.	K. Birachandra Singh	SM/3718	-
2.	Dekhoklai Kuki w/o Smt. Lamkhotthing Kuki	SM/4773	-
3.	K. Lalkhom Hmar	SM/4758	-
4.	Smt. Champa Devi	SM/13119	-
5.	S. Dango Singh	SM/12573	-
6.	N. Bidya Singh	SM/16062	-
7.	A.Manoranjon Singh	SM/2137	-
8.	Smt. Sorodini Devi	SM/1393	-
9.	Kh. Tombi Singh	SM/24894	-
10.	Smt. L. Jayanti Devi	SM/6370	-
11.	Smt. Sorojini Devi	SM/2755	-
12.	Ksh. Rajmani Singh w/o Smt. Ksh. (o) Anima Devi	SM/13958	-
13.	Arun Kumar Sharma	SM/19818	-
14.	Kh. Babusana Singh	SM/17793	-
15.	M. Chandrakishore Singh	SM/17905	-
16.	Oinam Kullo Singh	SM/17071	-
17.	M. Ningthemchaoba Singh	SM/6580	-
18.	N. Kanta Singh	SM/4759	-
19.	Thankhum Hmar	SM/6082	-
20.	Malikabala Devi	SM/8023	-
21.	Lawneishung	SM/1545	-
22.	S.Tombiton Devi	SF/6991	-
23.	Smt. Gaidimlieu	SF/8833	-
24.	Smt. Tingnu Vaiphei	SF/2647	-
25.	Ng. Tharo Devi	SF/5712	-
26.	Smt. Lamkhoching Singson	SF/8907	-
27.	Km. Elabjun Bibi	SF/12053	-
28.	Smt. B. Thambal Ngoubi Devi	SF/7599	-
29.	L. Rebati Devi	SF/4424	-
<b>Bishnupur Treasury</b>			
1.	L(O) Khurai Devi	SF/8108	31.03.2011
2.	H(O) Leibaklei Devi	SF/9379	30.11.2008
3.	R.K. Santomba	SM/11760	30.04.2013
4.	TH. Lakshman	SM/9238	30.06.2012
5.	M. Ibomcha	SM/5075	31.12.2010
6.	CH(O) Ibeton Devi	SM/7050	31.07.2018
7.	Y. Modhuchandra	SM/7266	31.12.2009
8.	N. Dhananjoy	SM/6882	30.04.2015
9.	CH. Lukhoi Singh	SM/11841	30.04.2015
10.	L. Shyam babu	SM/6087	30.11.2015



11.	P. Shamungou	SM/12460	30.04.2016
12.	R.K. Leipakshana	SM/6100	31.10.2015
13.	KH.(O) Memma Devi	SM/2520	31.10.2014
14.	TH.(o) Ibemhal Devi	SM/11135	28.02.2015
15.	N(O) Maimu Devi	SM/12829	30.04.2016
16.	KH. Thoiba Singh	SM/10214	30.09.2012
17.	M. Achouba Singh	SM/9582	31.05.2018
<b>Tamenglong Treasury</b>			
1	Bamsouliu	SM/2206	Oct., 2018 (Expired on 04.11.2018)
2	Smt. Nambisinliu	SM/22885	30.04.2016
3	Smt. Phensiliu	SF/4686	30.04.2012
4	Huchubuiiu	SF/4988	30.11.2010
5	K. Binomi	SF/6273	31.03.2008

**Annexure-XII**

(Ref: Para 3.7.1-iii)

**Due and drawn statement of pay and allowances in r/o Smt. Th. Thoibi Devi, Peon of Bishnupur Treasury**

(Amount in `)

Sl. No.	Period		No. of month	DA %	Already drawn					To be drawn					
	From	To			Pay	GP	HRA	DA	Total	Pay	GP	HRA	DA	PP	Total
1	Apr-10	Jun-10	3	35	4940	1300	624	2184	27144	4620	1300	592	2072		25752
2	Jul-10	Mar-11	9	35	5130	1300	643	2251	83916	4800	1300	610	2135		79605
3	Apr-11	Jun-11	3	51	5130	1300	643	3279	31056	4800	1300	610	3111		29463
4	Jul-11	Oct-11	4	51	5330	1300	663	3381	42696	4990	1300	629	3208		40508
5	Nov-11	Jun-12	8	58	5330	1300	663	3845	89104	4990	1300	629	3648		84536
6	Jul-12	Dec-12	6	58	5530	1300	683	3961	68844	5180	1300	648	3758		65316
7	Jan-13	Jun-13	6	65	5530	1300	683	4440	71718	5180	1300	648	4212		68040
8	Jul-13	Sep-13	3	65	5740	1300	704	4576	36960	5380	1300	668	4342		35070
9	Oct-13	May-14	8	72	5740	1300	704	5069	102504	5380	1300	668	4810		97264
10	Jun-14	Jun-14	1	90	5740	1300	704	6336	14080	5380	1300	668	6012		13360
11	Jul-14	Jun-15	12	90	5960	1300	726	6534	174240	5580	1300	688	6192		165120
12	Jul-15	Sep-15	3	90	6180	1300	748	6732	44880	5790	1300	709	6381		42540
13	Oct-15	Mar-16	6	107	6180	1300	748	8004	97392	5790	1300	709	7586		92310
14	Apr-16	Jun-16	3	113	6180	1300	748	8452	50040	5790	1300	709	8012		47433
15	Jul-16	Nov-16	5	113	6410	1300	771	8712	85965	6010	1300	731	8260		81505
16	Dec-16	May-17	6	119	6410	1300	771	9175	105936	6010	1300	731	8699		100440
17	Jun-17	Jun-17	1	125	6410	1300	771	9638	18119	6010	1300	731	9138		17179
18	Jul-17	Jun-18	12	125	6650	1300	795	9938	224196	6230	1300	753	9413		212352
19	Jul-18	Oct-18	4	131	6890	1300	819	10729	78952	6460	1300	776	10166		74808
					48800	10400	5920	59014	<b>1447742</b>	45730	10400	5613	55952		<b>1372601</b>

<b>Total already drawn</b>	-	<b>1447742</b>
<b>Total to be drawn</b>	-	<b>1372601</b>
<b>Total recoverable amount</b>	-	<b>75141</b>

## ANNEXURE–XIII

(Ref: Para 3.9.3)

## Cheques issued and enchased but not reflected in the Cash Book

Sl. No	Cheque Nos. & dates	Amount (₹)	Purpose of transactions	Remarks
01.	157159 dt. 21-05-2017	12834=00	TA/DA for Ch. Rajen Singh, AO	
02.	157162 dt.01-06-2017	60000=00	Purchase of POL & Stationeries items	
03.	157163 dt. 23-06-2017	12486=00	TA/DA for Ch. Rajen Singh, AO	
04.	157166 dt. 30-06-2017	195237=00	Pay and allowances of Staff	
05.	157169 dt. 15-07-2017	12238=00	TA/DA for Ch. Rajen Singh, AO	
06.	157172 dt. 19-07-2017	16244=00	TA/DA for Ch. Rajen Singh, AO	
07.	157174 dt. 31-07-2017	212235=00	Pay and allowances of Staff	
08.	157175 dt. 14-08-2017	10080=00	TA/DA for Ch. Rajen Singh, AO	
09.	157176 dt. 14-08-2017	100000=00	GPF withdrawal of Th. Shantikumar Singh	
10.	157178 dt. 18-08-2017	274057=00	Electricity Bill	
11.	157180 dt. 01-09-2017	331358=00	Pay and allowances of Staff	
12.	157181 dt.14-09-2017	10530=00	TA/DA for Ch. Rajen Singh, AO	
13.	*157185 dt. 18-09-2017	8549=00	Hiring of vehicles and telephone bill	*It is recorded as Cheque No. 157185 in Cash Book whereas in Cheque Register, it is recorded as 157184.
14.	157185 dt. 18-09-2017	93361=00	Electricity Bill	
15.	157187 dt. 03-10-2017	206995=00	Pay and allowances of Staff	
16.	157189 dt. 16-10-2017	195895=00	Pay and allowances of Staff	
17.	157190 dt. 18-09-2017	44148=00	Pay and allowances of Staff	
18.	157193 dt. 23-10-2017	88329=00	Electricity Bill	
19.	157194 dt. 31-10-2017	11100=00	Wages of Contract staff	
20.	157195 dt. 03-11-2017	135680=00	Pay and allowances of Staff	
21.	157196 dt. 14-11-2017	7925=00	TA/DA for Ch. Rajen Singh, AO	
22.	157199 dt. 21-11-2017	91577=00	Pay and allowances of Staff	
23.	157200 dt. 01-12-2017	238842=00	Pay and allowances of Staff	

24.	157201 dt. 19-12-2017	227742=00	Electricity Bill	
25.	157203 dt. 21-12-2017	83714=00	Electricity Bill	
26.	157205 dt. 05-01-2018	17391=00	TA/DA for Ch. Rajen Singh, AO	
27.	157206 dt. 05-01-2018	10730=00	Wages of Contract staff	
28.	157208 dt. 25-01-2018	17380=00	TA/DA for Ch. Rajen Singh, AO	
29.	157210 dt. 25-01-2018	86070=00	Electricity Bill	
30.	157211 dt. 25-01-2018	267326=00	A.M.C.	
31.	157213 dt. 01-02-2018	227742=00	Pay and allowances of Staff	
32.	157214 dt. 01-02-2018	11100=00	Wages of Contract Staff	
33.	157215 dt. 08-02-2018	45276=00	News Paper publication	
34.	157217 dt. 13-02-2018	14495=00	TA/DA for Ch. Rajen Singh, AO	
35.	157219 dt. 14-02-2018	85562=00	Electricity Bill	
36.	157221 dt. 28-02-2018	197928=00	Pay and allowances of Staff	
37.	157222 dt. 28-02-2018	127292=00	Wages of Contract staff	
38.	157223 dt. 13-03-2018	75564=00	Electricity Bill	
39.	157224 dt. 14-03-2018	11507=00	TA/DA for Ch. Rajen Singh, AO	
40.	157226 dt. 15-03-2018	150000=00	GPF withdrawal of Ch. Rajen Singh, A.O.	
41.	157232 dt. 28-03-2018	70700=00	Purchase of computer and its peripherals	
42.	157231 dt. 28-03-2018	153400=00	Purchase of Iron Remover Filters	
43.	157234 dt. 12-04-2018	227742=00	Pay and allowances of Staff	
44.	157235 dt. 04-04-2018	181870=00	Wages of Contract staff	
45.	157238 dt. 12-04-2018	50000=00	Purchase of POL	