

Annual Review on the working of Treasuries in Assam

1999-2000 to 2004-05

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Preface

Treasury is an important organ of the State, through which the cash business of the Government is carried out. Resources of the State are collected through the Treasuries, disbursed and accounted for. State Government for smooth functioning of the Treasuries has devised codes, manual and administrative procedures. Any deviation from this rules and procedure on the part of Treasury adversely affects the entire process of financial accountability.

This compilation contains the annual review on the working of Treasuries in Assam for the years 1999-2000 to 2004-05 in three parts. Part-I shows the administrative system of Treasuries, Part-II the deficiencies noticed during compilation of accounts in my office while Part-III incorporates the irregularities noticed during inspection of Treasuries in the years under review. The deficiencies observed during the inspection of Treasuries were brought to the notice of Treasury/Sub-Treasury officers, Deputy Commissioners, Director of Accounts & Treasuries and the Finance Department of the State Government. Some of the main features included in this review are delayed submission of accounts by the Treasuries, unauthorised operation of Personal Ledger Accounts, non-maintenance/ improper maintenance of Treasury records, double drawal of Government money, delay in submission of compliance on inspection reports by most of the Treasuries etc. wherein steps should be taken to attend to these deficiencies.

I hope, this compilation will help as a guide for establishing a healthy system of Treasury administration.

Accountant General (A&E)

Annual Review on the working of Treasuries in Assam for the years 1999-2000 to 2004-05

The Report of the Annual Review on working of Treasuries has been compiled under two parts.

- Part - I** Administrative system
- Part-II** Defects noticed during examination of Treasury records received in the Office of the Accountant General (A&E) Assam.
- Part - III** Defects noticed during local inspection.

PART - I

Administrative system - General

1. INTRODUCTORY

Administrative control of the Treasuries/Sub-Treasuries rests with Finance Department of the Government of Assam. The immediate administrative control of the Treasuries / Sub-Treasuries is vested with the Deputy Commissioner at the District level, Sub-Divisional Officer (Civil) in the Sub-Division level, and the Director of Accounts & Treasuries, Assam controls the entire functioning of the Treasuries and Sub-Treasuries of the State.

2. ORGANISATIONAL SET UP

- (1) As on 31st March 2005, there were 26 Treasuries and 28 Sub-Treasuries functioning in the State of Assam. All are banking Treasuries/Sub-Treasuries. 26 Treasuries include Shillong South Treasury which is a Treasury of Meghalaya State but as desired by the Meghalaya State Government, processed by the Accountant General (A&E) Meghalaya etc., Shillong and approved by the Comptroller & Auditor General of India, New Delhi, for all practical purposes, it is regarded as a Treasury of Assam.
- (2) Besides the Treasuries, six Sub-Treasuries, namely - Rangiya, New Silchar, Pathsala, Hojai, Bokakhat and Biswanath Charali render their monthly accounts to the Accountant General (A&E) Assam directly without intervention of the District Treasury. Monthly accounts of the remaining Sub-Treasuries are incorporated in the accounts of the respective District Treasury.
- (3) Morigaon Treasury and Sub-Treasuries at Bihpuria Tinali, Dhakuakhana, Kamalabari, Margherita, Naharkatia, Ramkrishnanagar, Titabor and Bokakhat transact their cash business with branches of United Bank of India, Sub-Treasuries at Chapakhowa, Tihu and Belsor with Union Bank of India, United Commercial Bank and Central Bank of India respectively. Remaining Treasuries and Sub-Treasuries transact their cash business with the branches of State Bank of India only.
- (4) List of Treasuries/Sub-Treasuries functioning in Assam is given in Annexure-A.

PART - II

Defects noticed during examination of Treasury records received in this Office

1. State of monthly accounts and abnormal delays in their rendition to AG (A&E).

- (1) Despite observations made in this regard in the previous Review and inspite of the matter having been brought to the notice of higher authorities through correspondence, discussions, meetings, etc time and again, the position has not improved significantly. Annexure - 'B/1' and 'B/2' to this review show the extent of delays in term of days in receipt of monthly accounts from the Treasuries/Sub-Treasuries during the first and last year of review, i.e., for the years 1999-2000 and 2004-05 respectively.
- (2) It would appear from Annexure - 'B/1' that during the year 1999-2000, the delay by the Treasuries in rendition of accounts to AG(A&E) ranges from 1 day to 75 days while Annexure 'B/2' indicates the range of delay from 4 days to 205 days during the year 2004-05. Other than on a few occasions, almost all the Treasuries submitted their accounts by making delay. However, abnormal delay by Treasuries like Barpeta, Biswanath Charali, Bokakhat, Bongaigaon, Darrang, Dibrugarh, Dispur, Golaghat, Hojai, Kamrup, Lakhimpur, Nalbari, Pathsala and Sibsagar created much inconvenience in completion of accounts specially at the end of the financial year 2004-05.

2. Wanting Schedules and Vouchers

- (1) As per Assam Treasury Rule 4 and Subsidiary Orders below, the Treasury Officer should satisfy himself that all vouchers and Payment Schedules are attached with the List of Payments and Receipt Schedules and Challans with Cash Account that are required to be sent to Accounts Office.
- (2) It was, however, noticed that in many cases, Treasury Officers did not submit their Treasury Accounts duly supported by requisite vouchers and Payment Schedules along with List of Payments and Receipt Schedules and Challans along with Cash Account. It is a pre-supposed point that when the vouchers along with Payment Schedule and Challans with Receipt Schedule are not received, the amounts are required to be kept in Suspense till receipt of such documents. Naturally, the respective Major Head, remaining short by such amount, shows a distorted picture that can hardly serve as an instrument of financial control.
- (3) Consequent upon computerisation of accounts in this office, receipts and payments are compiled in Computer and as such non-receipt of receipt schedules and payment vouchers from Treasuries are entered in OB Suspense instead of Treasury Suspense. Statement of wanting vouchers and challans during the years 2003-04 and 2004-05 is given in Annexure-C/1 and C/2.
- (4) It may be worth mentioning that due to non-receipt of vouchers along with Payment Schedule and challans with Receipt Schedule from the year 1999-2000 to 2004-05, outstanding balance under Treasury/OB Suspense has mounted to an alarming position.

3. PAO Suspense

The transactions taking place in a Treasury which are adjustable in the Books of PAO of Central Government are initially classified under "8658-Suspense Account -PAO Suspense". The classification will be "Debit" for payments and "Credit" for receipts.

However, due to non receipt of vouchers/ challans from the Treasury, the adjustment with the Central Government could not be carried out and the amounts are lying under PAO Suspense as unadjusted. In some cases, Treasuries furnished excess vouchers. Details have been shown in Annexure - D.

4. Inter State Suspense Accounts

Transactions occurring in State Treasury but adjustable in the Books of another State Government are initially taken against the balance of the State Government in whose territory the Treasury is situated. Such transactions are classified under "8793- Inter State Suspense Accounts". On receipt of necessary details and vouchers (for debit) and schedules and challans (for credit) form Treasury for effecting transfer between the Cash balances of the originating State and the other State concerned, necessary intimation is sent to the Reserve Bank of India by the Accountant General (A&E). On receipt of clearance Memo from the RBI, the

head of account "8793-ISS" is cleared by Debit/Credit to the head of account "8675-Deposit with Reserve Bank of India".

5. Plus-Minus Memorandum

As per article 110 of Account Code Vol.II, Plus-Minus Memorandum of each class of deposit and of Personal Ledger Accounts should be prepared by Treasury Officer and sent to the Accountant General along with monthly accounts. However, it was noticed that Treasuries in Assam are habitual defaulters with regard to submission of Plus-Minus Memoranda. In absence of Plus-Minus Memoranda, the accuracy of posting of accounts cannot be ensured and posting in the relevant Broadsheets also can not be made. The matter was brought to the notice of the authorities from time to time either through correspondence from this office or incorporating such observation in the Inspection Report but the position has not been improved.

The position of receipt of Plus-Minus Memoranda for the years 1999-2000 to 2003-04 has been shown in Annexure - E/1 and E/2.

From this Annexure - E, it may be seen that till the end of the year 2003-04, a number of Plus-Minus Memoranda were wanting against the Treasuries and as a result, this office could not complete/ update the records to serve as an instrument of control over deposit items and Personal Ledger Accounts.

6. Accounts with Railways.

Transactions pertaining to Railways taking place in a State Treasury are initially adjusted against the balances of State concerned and are classified under the head of Account 8658 - Suspense Account 102 - Suspense (Civil) - Adjusting Account with Railways etc.

The relevant vouchers/ Challans are sent by Treasury direct to the Accounting Authority of Railways and payment/ receipt schedules only are sent to the Accountant General. With the schedules received from Treasury, Accountant General raises debit against the Ministry/ Department of Railways for forwarding a cheque/ draft in respect of the amount. On receipt of cheque/ draft, those are deposited into the Treasury and thus Suspense head is cleared.

However, huge amounts are lying outstanding against NF Railway, as the concerned Treasuries did not submit the vouchers etc. to NF Rly. A list of such outstanding balance has been shown in Annexure F.

Part - III

Defects noticed during inspection of different Treasury Units.

1. Return of Verified DMS to Bank - observation thereof.

As per RBI circular No.53 dated 04.06.1994, Date-wise Monthly Statements are to be submitted by the Bank to the Treasuries on 1st day of a month following the month of transaction and the Verified DMS are to be returned by the Treasury Officer within 3 days. But it was seen that while returning the VDMS to Bank, Treasury Officer made abnormal delay. Few examples in respect of New Guwahati, Dispur & Lakhimpur Treasuries are cited below respectively:

Month of Accounts	Date of receipt from Bank	Date of return	Delay in days	Reference
02/2003	03.03.2003	28.03.2003	23	New Guwahati Para 15 of 2003-04.
03/2003	01.04.2003	10.04.2003	07	
04/2003	05.05.2003	30.05.2003	23	
05/2003	02.06.2003	21.06.2003	17	
06/2003	02.07.2003	08.07.2003	04	
07/2003	01.08.2003	18.08.2003	03	
08/2003	01.09.2003	12.09.2003	09	
09/2003	30.09.2003	29.10.2003	27	
10/2003	01.11.2003	20.11.2003	17	
11/2003	02.12.2003	22.12.2003	18	
12/2003	02.01.2003	19.01.2003	15	
01/2004	04.02.2004	03.03.2004	26	

Jan '2004	02.02.2004	19.03.2004	42 days	Dispur, para 3 of 2004-05
Feb '2004	01.03.2004	02.04.2004	28 days	
Mar '2004	02.04.2004	26.05.2004	50 days	
Apr '2004	02.05.2004	22.06.2004	47 days	
May '2004	01.06.2004	29.09.2004	54 days	
June '2004	02.07.2004	30.09.2004	86 days	
July '2004	02.08.2004	19.11.2004	105 days	
Aug '2004	01.09.2004	21.12.2004	107 days	
Sept '2004	01.10.2004	02.02.2005	120 days	
Oct '2004	01.11.2004	Pending	89 days	
Nov '2004	01.12.2004	Pending	59 days	
Dec '2004	01.01.2005	Pending	28 days	
Jan '2005	01.02.2005	Pending	-	

11/03	03.12.2003	09.03.2004	95 days	Lakhimpur, Para 12 of 2004-05.
12/03	02.01.2004	29.04.2004	116 days	
01/04	Not available	27.05.2004	-	
02/04	04.03.2004	22.06.2004	108 days	
03/04	05.04.2004	02.07.2004	86 days	
04/04	03.05.2004	19.07.2004	75 days	
05/04	01.06.2004	29.07.2004	56 days	
06/04	01.07.2004	21.08.2004	49 days	
07/04	03.08.2004	18.09.2004	44 days	
08/04	02.09.2004	18.10.2004	44 days	
09/04 to 01/05	Could not be noted.			

2. Irregularities in maintenance of Stamp Account

(i) In course of Inspection of Dibrugarh Treasury during 2003-04, it was observed that an amount of Rs. 1600/- was

worth Rs. 2000/- (issued 5 sheets containing 400 stamps in each sheet) thereby making a loss to Government by Rs. 400/-.

- (ii) In Dibrugarh Treasury during 2003-04, it was also noticed that the value of stamp shown in the Stamp Account did not tally with the value of stamp on physical verification. A few examples are cited below :

Date	Value on actual counting	Amount shown in Account	Difference
24.01.2003	Rs. 47,26,638=00	Rs. 49,56,344=00	Rs. 2,29,638=00

- (iii) Damaged stamps worth Rs. 1,27,83,781/- and Rs. 2,03,050/- found in Lakhimpur Treasury and in Barpeta Treasury respectively which require immediate attention of Government for disposal. (Ref. Para 02 of Lakhimpur 2002-03 & Para 2 of Barpeta Treasury 2003-04.)
- (iv) During scrutiny of relevant records of various stamps of Kokrajhar Treasury during the year 2004-05, it was noticed that the stamps worth Rs.32,079.25 lying in the Treasury on damaged condition. Further, it was also revealed that stamps for different denominations amounting to Rs. 5,65,365/- for the period from 23.12.04 to 20.01.05 issued/sold to vendors were without having the signature of the Treasury Officer, Goalpara in the Issue register. No plus minus memorandum on stamp account was maintained in the treasury.

3. Non-verification of deposited articles by the Depositors

- (a) Rule 58 of Assam Financial Rules and notes there under envisage that duplicate keys of the Government Department kept in the Strong Room of the Treasury should be obtained in April each year, examined and returned the same under fresh seal to the Treasury Officer. Provision of above rules was not at all followed in different Treasuries as observed during inspection.
- (b) As per Rule 61 of Assam Financial Rules, Government Department depositing valuables in Treasury are required to check their deposited articles once in a year and a record to this effect to be made in the Register of valuables. Such verification of records were not done in case of -
01. Sibsagar Treasury during 2003-04 (Para 10)
 02. Kamrup Treasury during 2003-04 (Para 01.)
 03. Dibrugarh Treasury during 2003-04 (Para 06.)

4. Irregular maintenance of Personal Ledger Accounts

As per S.O. 108 of Assam Treasury Rules, Receipts and Payments are to be recorded in the PLA in the form prescribed by Government. Every PLA will have its own ledger, which provides the column for date of transaction for receipts and payments and other columns to show the balance after each transaction with space for Treasury Officer's initials. The receipts are to be entered in regular order and payments made not against any particular item of receipt but from the total balance in hand. The Treasury Officers should invariably strike out a total after each day's transaction to see that withdrawals from account never exceeds the balance in hand.

It was observed that above procedure was not followed in almost all the Treasuries maintaining PLA resulting over-drawal. A few examples are cited below :

(i) S.R.D Fund, Mongoldoi

On scrutiny of PLA account of SRD Fund, Mangaldoi, it was noticed that no register of receipts and payments was maintained (per ledger) but transaction made were as follows. It was, therefore, not clear as to how the Treasury Officer satisfied himself about the correctness of account and the basis of preparation of Plus-Minus Memoranda.

Month	Amounts	Remarks	Reference Para 5 of
12/1996	Rs.85,882/-	01. Rs.5,35,253.21 lying unspent since 09/1997.	Mangaldoi Treasury 1999-2000.
01/1997	Rs.92,212/-		
02/1997	Rs.73,493/-		
03/1997	Rs.7,328/-	02. TV No. 7 - date of payment not recorded	
04/1997	Rs.19,266/-		
05/1997	Rs.43,120/-		
06/1997	Rs.18,974/-		
07/1997	Rs.4,933/-		
08/1997	Rs.36,339/-		

(ii) Rabha Haseng Autonomous Council, Dudhnoi

In course of scrutiny of records, it was observed that as per Plus-Minus Memorandum of 05/01 sent to AG Assam, opening balance was Rs.1,80,42,338.71 and closing balance Rs.1,72,19,700.71 which was later modified as Rs.2,58,80,338.71 as opening balance and Rs.2,68,59,700.00 as closing balance but the fact of doing so was not communicated to AG (A&E) Assam.

The following amounts paid to the RHAC were not entered in the Account:

Date	Amount paid
28.05.2002	84,688.00
29.05.2002	14,84,613.00
30.05.2002	6,91,309.00
Total	22,60,610.00

It is concluded that the payments are made without verifying the balance in the P.L.Account of the Administrator and without authentication of Treasury Officer, Goalpara. (Para 8 of Goalpara IR 2002-03)

On the scrutiny of the personal Accounts maintained by Nagaon Treasury during the year 2003-04 it was noticed that the following personal ledger accounts were kept in the Treasury for a long period without any transaction:

Sl.No.	Department	Amt. in surplus
01.	D.C.Nagaon - SDRD Fund	10,50,309.70
02.	Chairman, Nagaon Municipality Board	2,71,718.53
03.	Principal, Nagaon Polytechnic	9,27,600.29
04.	Librarian, Nagaon District Library	1,63,015.00
05.	Principal, Nagaon Govt. Boys S.S.School	36,101.78
06.	Principal, ITI, Nagaon	9,406.21
07.	Principal, Normal School	5,225.66
08.	Chairman, Hojai Municipality Board	2,277.00

5. Mis-classification of Expenditure

During inspection of Lakhimpur Treasury, it was noticed that payment made under Major Head 2055-Police and 2401-Crop Husbandry were classified under contingency instead of wages. (Ref. Para 2 of Lakhimpur Treasury 1999-2000)

Sl. No.	Head of Account	TV No. & date	Amount (in Rs.)	Classified as	Total
01.	2055-Police	43 dt.10.03.1999	6910/-	Contingency	Wages
02.	2055-Police	10 dt. 03.07.1999	15840/-	Contingency	Wages
03.	2055-Police	122 dt. 15.06.1999	19800/-	Contingency	Wages
04.	2055-Police	9 dt. 13.11.1999	19800/-	Contingency	Wages
05.	2401-Crop Husbandry	16 dt. 15.06.1999	69504/-	Contingency	Wages

How, the Treasury Officer satisfied himself about correctness of account at the time of submission to the AG was not clear.

6. Irregular Payment - Excess payment over/ against time barred LOC/FOC

(a) Rs. 2,79,38,000=00 paid by Goalpara Treasury on the dates between 17.2.2003 and 7.11.2003 under the head 2245 - Relief and Rehabilitation but related copies of LOC/FOC could not be produced before inspection.

{Para 17(3) of Goalpara IR 2003-04}

(b) In course of Inspection of Kokrajhar Treasury during 1999-2000 payment of following amount noticed against which no LOC/FOC could be produced:

01.	2401-Crop Husbandry	68 & dt.08.6.99	Rs.4,000/-	Contingency	Para 4 of IR of Kokrajhar Treasury of 1999-2000
02.	2401-Crop Husbandry	45 & dt 04.7.99	Rs.22,650/-	Contingency	
03.	2401-Crop Husbandry	46 & dt 04.7.99	Rs.2,390/-	Contingency	
04.	2401-Crop Husbandry	47 & dt 04.7.99	Rs.13,230/-	Contingency	
05.	2055-Police	174& dt 15.3.99	Rs.8,984/-	Contingency	
06.	2055-Police	175& dt15.3.99	Rs.9,766/-	Contingency	
07.	2055-Police	177& dt15.3.99	Rs.9,897/-	Contingency	

(c) On scrutiny of Jorhat Treasury during 2003-04, it was observed that an amount of Rs. 3,77,742/- was paid to the Principal, Teok Girls' H.S.School on 20.3.2003 vide T.V. No. 962 against allotment order No. NP/Allot/03-04 dated 25.2.2003 but it was ascertained from the office of the Inspector of Schools, Jorhat that no such order was issued from the said Inspectorate. Payment against vague allotment order needs immediate investigation by the Government. (Ref. Para 1 of Jorhat Treasury 2003-04)

(d) Scrutiny of LOC/FOC records in Haflong Treasury, it was noticed that Deputy Commissioner, Haflong had drawn Rs.17,13,453/- & Rs.1,24,914/- by 10 nos of RCC bills and 4 nos of TA Bills respectively under Major Head 2053-District Administration resulting an overdrawal of Rs.3,03,453/- against contingencies and Rs.59914/- against TA respectively (Total LOC/FOC for contingency during the year 2002-03 was Rs.14,10,000/- and that for TA was Rs.15,000)only. The Treasury Officer could not explain the circumstances of excess drawal to Inspection.

(Ref. para 8 of Haflong Treasury for 2003-04)

(e) In course of inspection of Dibrugarh Treasury during 1999-2000, excess payment over LOC/FOC came to notice in the following cases:

- i) LOC received vide No.CE/BLD/BT/12/97/8-17 for Rs.4.00 lakhs and Rs.2.5 lakhs under Major Head 2059 & 2216 Housing but payment made against this LOC was Rs.845391/- making an excess payment of Rs.195391/-
- ii) Sanction received vide No.BT.110/97/83-A dated 28.01.1997 for Rs.75,000/- against Executive Engineer, PWD Building Division but payment made for Rs.86,976/- thereby making an excess payment of Rs.11976/-.
- iii) Sanction received vide No.BT 110/97/83-A dated 06.11.1997 for Rs.11,00,000/- but payment made to Executive Engineer PWD (D) for Rs.12,47,894/- thereby making an excess payment of Rs.1,47,894/-.

(Refer Para 4 of IR of Dibrugarh of 1999-2000)

(f) In course of inspection of Treasuries during the period covered by this review, it was a most common phenomena that Treasury Officers allowed payment beyond validity of LOC/FOC. A few examples which are illustrative and not exhaustive are cited below :

Sl. No.	LOC/FOC No. & date	Amount	Validity date	Date of payment	Amount paid
Lakhimpur Treasury {1999-2000, Para 3(d)}					
1.	BT/III/99/Pt/19 dated 12/10/99	8,00,000/-	12/11/99	4.12.1999	77,869=00 4,466=00
New Guwahati Treasury(2003-04 Para 6)					
2.	PSG-3/2003/21-A dated 9/00	73,20,288/-	12/9/2003	22.9.2003	73,20,228=00
3.	PSG-3/2003/27-A dated 9/00	32,31,120/-	12/9/2003	29.9.2003	32,31,120=00
4.	PSG-3/2003/76-A dated 6/2/03	32,50,000/-	10/2/2003	12.2.2003	32,50,000=00
Goalpara Treasury {2003-04 Para 17 (3)(b)}					
5.	RGR.43/02/Pt.III/64-A dated 2.8.03	37,16,000/-	15.7.2003	12.8.2003	37,16,000=00

	dated 28.2.03				
7.	RGR.45/03/Pt./47-A dated 5.9.03	45,00,000/-	12.9.2003	17.9.2003	45,00,000=00

(g) Excess payment over LOC/FOC and/or without LOC/FOC is highly irregular and requires investigation. As inspection conducted a test check only by selecting a few head of accounts, similar defects in respect of other head of accounts and in respect of other treasuries also can not be ruled out. A few examples have been cited above. Government is requested to adhere strict vigilance over expenditure incurred by frequent inspection through the Deputy Commissioners and Director of Accounts & Treasuries for a strong financial management.

7. Excess Payment over LOC/FOC

During inspection of Chapakhowa Sub-Treasury, it was observed that excess payment to the tune of Rs.245186/- was made against FOC and that too before FOC was received from Government.

FOC No. & date	period	Amount	Date of payment	Amount	Excess payment
ELCI/2001-02/28 date 27.4.2001	March to May 2001	Rs.1700000/-	09.04.2001	Rs.1725803/-	Rs.25803/-
ELC/01-02/48 date 31.05.2001	June to August 2001	Rs.1500000/-	16.05.2001 & 19.05.2001	Rs.1719383/-	Rs.219383/-

(Ref. Para 1 of Chapakhowa 2003-04)

B. Excess payment over FOC under Major Head 2401-Crop Husbandry.

During scrutiny of records relating to LOC/FOC under Major Head '2401- Crop Husbandry', it was seen that payment made to various DDOs under Agriculture Department for the year 2001-02 was much above the ceiling fixed by the Finance (Budget) Department. An amount of Rs.19614186/- was paid as per subsidiary payment Register while LOCs received from 04/01 to 03/02 was for Rs.18419394/-. Therefore, excess payment during the year 2001-02 was to the tune of Rs.1194792/-.

{Ref. Para 13(d) of Goalpara Para of 2003-04}

C. Irregular Payment made under Major Head "2058-Printing & Stationery" to the of Rs.1,79,023/-.

In course of inspection of New Guwahati Treasury under Major Head "2058. Printing & Stationery" it was seen that the following payments were made against which no ceiling were received.

Date	Amount	Sub-Head	Major Head	Remarks
05/03	Rs.8624/-	TE	2058	Para 6 of IR of New Guwahati of 2003-04
06/03	Rs.139330/-	TE	2058	- Do -
08/03	Rs.31039/-	TE	2058	- Do -

A. Excess Payment over LOC/FOC (IR of Goalpara of 02-03, Para 13)

Major head of A/c	Year	Amount of LOC/FOC	Actual payment made	Difference
2059	2001-02	Rs.46,61,091/-	Rs.69,61,697/-	Rs.23,00,606/-
4302	2001-02	Rs.2,73,47,494/-	Rs.3,46,22,088/-	Rs.72,74,594/-

D. Excess Payment over Budget allotment (Para 2 IR Haflong 1999-2000)

In Haflong Treasury during checking of records relating of LOC/FOC for the year 1997-98, it was found that total budget allotment under Major Head 4711 at the disposal of Executive Engineer, FC Division, Haflong was Rs.47,68,000/- [Rs.7,18,000/- (NP) + Rs.40,50,000 (P)]. Against this allotment total PLA cheques issued by the District Council was Rs.59,91,036/- and Treasury Officer passed for payment resulting an excess payment of Rs.12,23,036/-.

Scrutiny of budget allotment register, ceiling register and other connected records revealed that an amount of Rs.43,36,21,612/- was allotted in the Budget for the year 2001-02 and ceiling order also for the same amount was issued whereas an expenditure of Rs.47,87,26,279/- was made resulting an excess payment of Rs.4,51,04,667/-.

F. Suspected irregular drawal by Executive Engineer PWD, Haflong Building Division and Mahur Road Division out of MLA's LAD scheme.

01. The Executive Engineer PWD Building Division & Mahur Road Division had withdrawn Rs.21,75,925/- and Rs.2,24,982/- by drawing 43 & 5 number of II PW cheques during 09.04.01 to 05.12.2002 out of MLAs LAD scheme without corresponding Remittances.

Treasury Officer was not confirmed about availability of Fund while passing the cheques for payment. On being asked, some copies of challan pertaining to deposit of fund under Head 8782 Cash/PWD Remittance against MLAs LAD were produced but the same could not be identified against which challan No. & date the amounts were withdrawn. The matter was brought to the notice of Government for investigation, the out come of which is not known to this office.

(Para 9 of IR of Haflong Treasury of 2003-04)

02. Scrutiny of records relating to 8782-PW Remittance maintained by Dibrugarh Treasury revealed that Executive Engineer PWD, Dibrugarh Building Division deposited an amount of Rs.1,60,000/- vide challan No.1630/- dated 24.10.02 whereas an amount of Rs.3,72,522/- had withdrawn from Treasury in the month of 11/02 & 12/02 by producing 6 no. of cheques on different dates resulting an overdrawal/excess drawal of Rs.2,12,522/-.

(Para 12 of IR of Dibrugarh of 2003-04)

8. Release of Security Deposit without corresponding Credit

During scrutiny of records, it was observed that cheques amounting to Rs.3,15,326/- presented by the various divisions were passed for payment by the Treasury Officer without corresponding credit.

Name of DDO	No. & date release order	Amount
Executive Engineer, RIDF	BT 481/2002/03 datedt.20.02.83	Rs.80,000/-
E.E.PWD(Building) Division	BT 484/2002/4 dt.20.02.83	Rs.75,000/-
E.E.PWD(Building) Division	BT 37/2003/Rt/3 dt.26.02.03	Rs.50160/-
E.E.PWD (NH)	BT 536/2001/Rt/15 dt. 20.10.03	Rs.15000/-
E.E.PWD (Building)	BT 484/2002/5 dt. 20.10.03	Rs.30166/-
E.E.PWD (NH)	BT 536/2001/5 dt.20.10.03	Rs.15000/-
Total		Rs.315326/-

Release of Security Deposit without corresponding credit is highly irregular as this may incur a loss to the State Exchequer.

(Para 6 of Kamrup of 2003-04)

9. Miscellaneous Observation

01. Payment of HRA without authority

On scrutiny of Pay bill Register, it was seen that HRA, which was not authorised by AG in the pay slips, was included in the bills in case of 2 number of Gazetted Officers. Details are shown below:

Name & designation	Last Pay Slips No. & Date
01. Sri Projesh Kr. Deb, PWD, Haflong NEC Circle	GE-3/PS/30(XXI)1922 dated 01.12.98 authorising revised pay & allowances w.e.f. 01.01.1996
02. Smti. Kimmel Chaysen, ACS. EAC, Haflong	GE-1/ACS/PS/1966 dated 05.12.98 in which revised pay authorised w.e.f. 01.01.1996

The over payment made stands recoverable. Government is requested to investigate circumstances that compelled the Treasury Officer to pay HRA by dishonouring the pay slips authority issued by the A.G.(A&E) Assam.

02. Non-recovery of LTC Advance

On scrutiny of records relating to LTC, it was seen that Rs.7774/- and Rs.3887/- being LTC advanced were paid to Shri Balin Rava and Shri Bikash Das respectively on 16.8.1997 but till date of inspection, final bills were not submitted. As per rule, final bill in respect of LTC should be submitted within one month of completion of inward journey failing which entire amount should be deducted from the officials.

(Para 11 B of Goalpara 1998-99)

LTC advance of Rs.22675/- drawn on 07.01.1998 by Shri T. H. Ahmed, Sr.AA and Rs.23111/- drawn on 08.02.1999 by Shri A.C.Bordoili, Retired Supdt. for Bharat Darshan had not been finalised due to non submission of final bills. Action for recovery of the same was not found to have been taken during completion of inspection for the year 1999-2000.

{Para 7(b) of IR, Dispur 1999-2000}

03. Non recovery of TA advance

Scrutiny of Cash Book of Dispur Treasury revealed that an amount of Rs.60,000/- was paid to Shri A.Rajbanshi, Asstt.Acctt. on 08.07.1998 but till the date of completion of inspection for the year 1999-2000, final bill was not submitted and no recovery was also made from time. {Ref. Para 7(a) of Dispur Treasury 1999-2000}

04. Non-recovery of MCA

On scrutiny of M.C.Advance Register and Pay-Slip of MLAs drawing salary from Dhubri Treasury, it was observed that some MLAs drawn two number of car advances. As per Govt. sanctioning order, recovery of both the advances should be made simultaneously from the salary or pension. But it was observed that recovery in respect of first MCA was made but not in respect of the 2nd one. For example, it may be stated that instalment @ Rs. 2,500/- against the second car advance of Mr. P.K.Baruah was not recovered for the last 18 months. The Treasury Officer was requested to realise those 18 instalments in respect of 2nd car advance along with current instalments.

(Para 8 of Dhubri Try. of 2003-04)

10. Excess drawal of Pay and Allowances

Payment of excess salary came to notice in Nagaon Treasury during 2002-03. In course of scrutiny of pay bill under Major Head 2202-Education for the month of 09/2002, it was noticed that DEEO, Nagaon claimed excess amount for the following employees by wrong calculating of DA and HRA and the Treasury Officer also passed the payment without checking :

Name	1. Durga Ram Saikia		2. Reballi Laskar	
	Due (Rs.)	Drawn (Rs.)	Due (Rs.)	Drawn (Rs.)
Pay	3,490-	3,490-	3,490-	3,490-
DA	1,501-	1,694-	1,501-	1,694-
HRA	349-	394-	349-	394-
MA	250-	250-	250-	250-
Total	5,590-	6,278-	5,590-	6,278-
Deductions - GPF	250-	250-	250-	250-
- GIS	30-	30-	30-	30-
- P.T.	95-	95-	95-	95-
Net Total	5,215-	5,903-	5,215-	5,903-
Excess paid	...	688-	...	688-

The examples cited above are illustrative only. It is an established fact that neither the DDOs nor the FAOs exercised proper checking while presenting the bills and the Treasury Officer passed the bills for payments without checking at all.

Treasury Officer, Nagaon was requested to initiate necessary action to recover the excess payment from the employees concerned immediately and to ensure checking of admissibility in respect of all departmental pay bills as the similar excess drawal in respect of other departments also can not be ruled out.

(Para 13 of Nagaon Try. 2002-03)

A. Bill No.523 dated 31.10.2003 presented by BEEO North Lakhimpur being pay for the month of October 2003 was for Rs.2,47,948/- (Pay - Rs.157115 + DA - Rs.71295 + HRA - Rs.11538 + MA - Rs.8000), but as per vouchers it was Rs.2,49,050/- i.e. Rs.1102/- paid in excess.

{Para 17(i) of Lakhimpur Try 2003-04}

11. Non maintenance of Inward Diary Register.

During inspection of a number of Treasuries, it was observed that Inward Diary Registers were not maintained specially for diarising the payment authorities issued from this office. It may be clear enough that non-diarising of payment authorities may lead to unnecessary harassment to the beneficiaries. It may also be pointed out here that a few representations met the Inspection Parties at certain places for early settlement of their personal claims while the required payment authority could be found out undiarised in the Treasury itself. In the circumstances, suggestion was put forward for introduction of Visitor's Book simultaneously with proper maintenance of Diary Register for minimising the grievances of the beneficiaries but no response in this regard has been received from any corner.

12. Registers of Valuables - Irregularities thereon

A. Hard cash kept in Strong Room

As all the Treasuries in Assam are banking in their nature of transaction, no money should be kept in the strong room be it the revenue receipts of Government or unspent balance out of budgetary expenditure. In course of inspection it was noticed that:

01. A sum of Rs.3,50,000/- was deposited in the strong room by the D.C Golaghat vide R.V.No.583 dated 09.10.01 and retained the same till the date of inspection instead of depositing the same in the proper head of Account.
(Para 1(a) of IR of 02-03, Golaghat)
02. A total amount of Rs.5,22,856/- was kept in the strong room vide Sl.No.876, 880 & 911 in the strong room
(Para 3 of IR of Tinsukia Try. of 1999-2000)
03. Hard cash amounting to Rs.1,99,000/- was lying in the strong room out of Rs.4,13,400/- deposited vide R.V.No.713, 714 & 715 on 11.09.1997
(Para 1(c) of Lakhimpur Try. of 1999-2000)
04. Hard cash amounting to Rs.1,25,000/-, Rs.50,000/- & Rs.3,47,000/- totalling Rs.5,22,856/- were kept in the strong room vide Sl.No.876, 880 & 911 respectively. Keeping of hard cash in Treasuries is highly objectionable as in addition to security risk the possibility of getting spoiled can not be ruled out. (Ref. Para 3 of Tinsukia Treasury 1999-2000)
05. Hard cash amount to Rs.1,99,900/- was kept in the strong room vide RV No.714 dated 11.09.1997 & RV No.715 dated 11.09.1997, out of Rs.4,13,400/- deposited earlier under RV No.713, 714 & 715. {Para 1(c) of Lakhimpur 1999-2000}
06. 3 nos of sealed packets (RV No.909, 944 & 929) stated to contain cash amounting to Rs.8,35,674.65 was kept in the strong room since 15.10.1996, 2.7.1999 & 25.9.1999 respectively by O.C Panery P.S. & Sr.Officer, Mangaldoi.
(Para 2 of IR of Mangaldoi of 1999-2000)

Above examples regarding keeping of hard cash in the strong room for years together were illustrative only. Such types of irregularities are very common in other Treasuries too. As per rule no money should be withdrawn from Government Account if not required for immediate disbursement and that too is restricted for a particular financial year only. Reason for keeping such huge amount in strong room instead of depositing in Government Account could not be clarified by the respective Treasury Officers.

B. Opium kept in Strong Room.

01. Opium kept in the strong room since 26.07.1984, 13.08.1984 & 12.10.1984 vide Sl. No.460, 467 & 476 respectively. The matter may immediately be taken up with Excise Department for its disposal.
(Para 3 of Tinsukia 1999-2000)

payment of Bills by ACC Bills.

As per Rule and standing order issued by the Government vide order No. FN 7/96/67 dated 18.05.1999, subsequent ACC Bills Loan., be drawn only from Treasuries on submission certificate to the effect that DCC bills have already been submitted by that DDO to the AG(A&E) Office. But in the following cases the procedure to the Rule had not been followed:

- i) Rs.1,50,000/- was drawn vide T.O.No.36 on 09.05.2001 by Commandant-13 APBN and subsequently another AC Bill amounting to Rs.81,000/- was drawn by the Commandant-13 APBN vide TV No.61 on 15.05.2001, but the Treasury Officer did not raise any objection and passed the bill without obtaining any documentary evidence of submission of DCC Bills to AG(A&E) Assam.

(Para 3 of Lakhimpur 2002-03)

- ii) In course of scrutiny of records relating to payment of AC Bills in respect of Para 12 of Barpeta Treasury for the year 2003-04 it was seen that following payments were made by Treasury Officer to the DDOs against whom submission of DCC Bills were pending.

Sl.No.	Head of Accounts	TV No. & Date	Amount
01.	2015	3 & dt. 10.08.01	Rs.3,00,000/-
		2 & dt 09.05.01	Rs.3,00,000/-
		1 & dt 09.05.01	Rs.1,50,000/-
		6 & dt 18.02.02	Rs.2,99,997/-
		7 & dt 18.02.02	Rs.6,99,945/-
02.	2029	49 & dt. 19.02.02	Rs.2,06,496/-
		56 & dt. 19.02.02	Rs.2,07,600/-
		25 & dt. 28.03.02	Rs.15,06,000/-
03.	2235	01 & dt. 13.09.01	Rs.13,00,000/-
		14 & dt. 12.06.01	Rs.8,00,000/-
		02 & dt. 05.12.01	Rs.3,60,000/-

- iii) It was observed in course of inspection of Lakhimpur Treasury that an amount of Rs.12,34,000/- was drawn by Election Department on AC Bills vide TV No.162 & 7 of 09/1999 with the condition that DCC Bills would be submitted by 31.12.1999 . But no certificate of submission of DCC Bills shown to inspection.

(Para 2(b) of Lakhimpur 1999-2000)

- iv) On scrutiny of records regarding payment of money on AC Bills it was seen in Chapakhowa Treasury that Treasury Officer had allowed to draw 3 nos. of AC Bills without obtaining certificate of DCC Bill against drawal of submission of pervious AC Bills as detailed below:

Sl.No.	Head of Account	Letter No.	Amount
01.	2245-Relief & Rehabilitation	RGR43/2002/30-A dt. 30.05.02	Rs.50,000/-
02.	2245-Relief & Rehabilitation	RGR/58/2003/28-A dt. 15.05.03	Rs.50,000/-
03.	2245-Relief & Rehabilitation	RGR/58/2003/138-A dt. 27.07.03	Rs.2,00,000/-

(Para 6 of Chapakhowa Treasury 2003-04)

14. Non-Recovery of Licence fee for Government Residential accommodation.

As per Rule, Government Officials who are occupying residential accommodation provided by Government shall have to pay monthly licence fee from their salaries. During inspection, in many Treasuries, it was observed that licensee fee of Government accommodation has not been deducted from the salary bills of the officials concerned. Treasury Officers were not insisting for deduction while passing the bill presented by the DDO for payment although there was scope of making such recoveries. In most of the Treasuries, Rent Roll Register was either not maintained or if maintained it was in improper way. Further, in most cases, no revision of rent/ license fee of Government Quarters was done in terms of AFR 510 & 514. A few illustrative and not exhaustive examples are cited below:

- i) In Nagaon Treasury - House Rent Allowance was not paid to 15 officials of the Establishment of Jt. DHS. It was learnt, as no HRA was paid, they were provided with Government accommodation but no rent/license fee

- ii) In Jorhat Treasury - bills presented by DDOs were being passed for payment without raising any objection for non-deduction of house rent.

(Para 7 of IR of Jorhat Treasury of 2002-03)

- iii) In Goalpara Treasury - five officials belonging to different departments were not paying license fee for occupation of Government Residential Accommodation. As per rent roll of Government Officers/Officials occupying Government accommodation forwarded by PWD (Bldg) upto 03/1995 a total sum of Rs.1,02,070/- was outstanding as arrear house rent.

(Para 13 of Goalpara Treasury 1999-2000)

15. Maintenance of Cheque Book Register - Observation thereof

- (a) On scrutiny of Stock/ Issue register of cheque books, it was observed that, stock and issues are maintained in the same register. As a result it was difficult to ascertain the actual position of receipt/ issue of cheques on a particular date or after closing of a month. To get the correct picture of stock/ issue of cheque books, it was suggested to maintain a subsidiary stock / issue register and to close the same monthly with analysis duly attested by the Treasury Officer.
- (b) In terms of Treasury rules and subsidiary rules S.O.-63, the Treasury should send a quarterly statement to each of the Divisional officers giving the number and date of issue of all cheque books for reconciliation of Treasury position with that of the department who issues cheque. But it was noticed that no such procedure was followed in the Treasury.

(Sonitpur Para 8 of 04-05)

16. Non-maintenance of Reconciliation Register

As per para 6.1 and 7, Chapter 2 of the Part (iii) - 'Finance Department' in the Hand Book of General Circulars of the Govt. of Assam, the reconciliation of departmental figure (Receipt/ Payment) with those booked in AG's Office is mandatory. For this purpose, DDOs should reconcile their figures with those in the treasury and communicate the position to the (Chief) Controlling Officer for further reconciliation with the figures appearing in the books of AG's office. During Inspection, it was observed that the following Treasuries/Sub-Treasuries either discontinued long back or did not at all maintain DDO-wise Reconciliation register :

- (i) Bokakhat Sub-Treasury. (Ref. Bokakhat IR para 8 of 04-05)
- (ii) Ramkrishnanagar Sub-Treasury (Ref. Ramkrishnanagar IR - Para 1 of 04-05)
- (iii) Treasury Officer, Hailakandi (Ref. Hailakandi IR - Para 6 of 04-05)

17. Irregularities in maintenance Deposit Account.

On scrutiny of records under Major head 8443-Civil deposit maintained in different treasuries, it was observed that the Deposit Register(s) had not been maintained properly by a number of treasuries. Different classes of deposits like 101-Revenue Deposit, 103-Security Deposit, 104-Civil Court Deposit, 105-Criminal Court Deposit, 106-Personal Deposit, 108-P W Deposit etc. had been recorded in one column/ register instead of maintaining separate registers for each class of deposits. In absence of separate Registers, it was not possible to check the year wise position of receipt, repayment and balance under each class of Deposits. Names of a few treasuries not maintaining separate registers are noted below only as illustration:

- (a) Sonitpur Treasury (Sonitpur Para 01 of 2004-05)
- (b) New Guwahati Treasury - (New Guwahati Para 01 of 04-05)

On scrutiny of Deposit Register of Sonitpur Treasury, it was observed that a total amount of Rs. 1,89,27,917/- was deposited by the Divisional Forest Officer, Sonitpur West Division, Tezpur under major head 8443 Civil Deposit, 800-other deposit (Revolving Fund) during the period from 1997-98 to 2003-04. Out of this, an amount of Rs. 1,74,04,733/- had been reconciled by the treasury with the departmental records, leaving an un-reconciled balance amounting to Rs. 15,23,184/-. However, closing balance standing under this accounts was Rs. 52,47,316/- as per record which was an un-reconciled amount of Rs. 15,23,184/-.

Since there would be time-to-time repayment or transfer of amounts from Deposit Account, the treasury was required to complete the reconciliation of total deposits as the payment against unreconciled amount may lead to overpayment under this head.

(Para 1 of Sonitpur 2004-05)

18. Non-maintenance of record for submission of Plus-Minus Memoranda

Scrutiny of records of New Guwahati Treasury revealed that there was no record regarding maintenance and submission of Plus-Minus Memoranda of various kinds of deposits such as Revenue Deposit, Civil Court Deposit, Criminal Court Deposit etc. Moreover the Subsidiary Register also did not exhibit any abstract of balance of receipts and repayments and lapsed deposit credited to Government.

(Para 1 of New Guwahati 2003-04)

19. Irregular credits to Deposit Account

Under Rule 50 of Govt. Accounting Rule 1990, no item should be credited as a deposit except under formal order of competent authority. Further, no sums should be credited to any deposit register that can be carried to any other head of account.

Scrutiny of deposit register revealed the following irregularities:-

- (i) An amount of Rs. 11,48,41,099/- being land acquisition money received from Railway authority in connection with construction of railway line from New- Mainaguri to Jogigopa was deposited under 8443-Civil Deposit vide challan No. 109 dated 11.05.2004 instead of depositing the amount under the respective receipt head of the Government. On the basis of letter No.DRA-1/2004/82 dated 09.12.2004 issued by the Deputy Commissioner, Dhubri, sums of Rs.27,72,051/- and Rs. 56,47,307/- were withdrawn against two Land Acquisition cases bearing No. 1/2004-05 and 2/2004-05 respectively. Further, out of amounts withdrawn, sum of Rs. 2,63,053/- and Rs. 5,23,003/- were credited to 0029-Land Revenue and the remaining amounts i.e. Rs. 25,08,998/- and Rs. 51,24,304/- were again deposited to Civil Deposit head through challan. It was, therefore, not clear as to why a part of the amount withdrawn was credited to the head 0029-Land Revenue and the balance again to the same Deposit head.
- (ii) The sale proceeds of timber and other forest produce are the revenue of the forest department and as such it should come under the receipt head of the department. Similarly, the sale proceeds of kerosene and rice are the revenue of the Govt. and hence should be credited to the respective receipt head. Keeping such revenue under deposit account gives scopes of withdrawal of the amount at any time, which may lead to misappropriation of Govt. revenue. Examples of few items detected in course of inspection are as under:

Challan No & date	Particulars	Amount (in rupees)
474 dt. 25.10.04	Sale proceeds of timber	400/-
483 dt. 28.10.04	Sale proceeds of timber	6000/-
484 dt. 29.10.04	Sale proceeds of timber	12100/-
481dt. 26.10.04	Sale proceeds of kerosene	1310/-
482 dt. 26.10.04	Sale proceeds of timber	543892/-
454 dt. 13.10.04	Sale proceeds of rice	3820/-

(Para 1 of Dhubri 2004-05)

20. Lapsed Deposit - Irregularities thereof

At the close of March, deposit not exceeding Rs. 25/- remained unclaimed for one whole accounting year or balances not exceeding the said amount of deposit partly paid before closing of the year and all balances exceeding Rs.25/- remaining unclaimed for more than 3 complete accounting years are required to be credited to Government under the head '2075-Miscellaneous General Services', and subsequent repayment of such lapsed deposit is required to be made from the head '2075-Miscellaneous General Services'. As per Rule 101 of Assam Treasury Rules and SO thereunder, the lapsed deposit statement should be submitted by a Treasury to the Accountant General after 31st March each year. The deposit that lapsed to Government should be occurred in the Lapsed Deposit Registers.

During Inspection, it was observed that a number of Treasuries were not maintaining Lapsed Deposit Register and did not forward the required statements of Lapsed Deposit to the Accountant General (A&E) Assam. Names of a few defaulting treasuries are indicated below as illustration:

I. Register of Lapsed Deposit not maintained.

- a. Bongaingaon during 02-03 (Para 6)
- b. Dibrugarh during 1999-2000 (Para 6), 2002-03 (Para 10) and 2003-04 (Para 10)
- c. Tinsukia during 1999-2000 (Para 6)

II. Statement of Lapsed Deposit not furnished to AG (A&E)

- a. Bongaingaon during 02-03 (Para 6)
- b. Dibrugarh during 1999-2000 (Para 6), 2002-03 (Para 9) and 2003-04 (Para 10)
- c. Hailakandi during 2002-03 (Para 7)
- d. Tinsukia during 1999-2000 (Para 6)

Irregular Payment from Lapsed Deposit

I. In course of scrutiny of records relating to Lapsed Deposit in Goalpara Treasury it was seen that an amount of Rs.13,509/- deposited vide Ch.No.28 dated 18.06.1996 was paid on 17.09.2003 and an amount of Rs.7,30,727/- deposited vide Ch.No.76 dated 11.03.1997 was paid without Treasury Officer's initial and even without noting the date of repayment. In both the cases, necessary concurrence of Financial Department was not obtained.

II. On scrutiny of payment Register of 8443-lapsed deposit, it was noticed that the following payments were made from Deposit which were lapsed to Government under the provision of rules.

Sl.No.	Cheque No. & date	Amount	Date of deposit
01.	4168-0208384 date 14.05.03	Rs.62810.00	Ch.No.4 of 15.03.2000
02.	4168-0208358 date 15.05.05	Rs.43310.00	Ch.No.4 of 15.03.2000
03.	4168-0208382 date 16.06.03	Rs.1144.00	Ch.No.4 of 15.03.2000
04.	4163-0208383 date 16.06.03	Rs.1989.00	Ch.No.4 of 15.03.2000
05.	4167-0208516 date 13.02.03	Rs.24825.00	Ch.No.1 of 01.11.1999
Total		Rs.1,32,078.00	

(Para 9 of Goalpara 2003-04)

21. Irregular subscription towards GPF

During inspection, it was observed that a large number of officials were either not subscribing towards GPF or subscribing at a rate below the minimum prescribed rate. A few examples are cited below:

Reference	Name of Treasury/ Sub-Treasury	Year	No. of officials did not subscribe or subscribed at a lower rate
Para 5	Laximpur	1999-2000	7
Para 7	Mangaldoi	1999-2000	1
Para 18	Dhubri	2003-2004	5
Para 5	Abhyapuri	2002-2003	6
Para 11	New Guwahati	2003-2004	7
Para 8	Sibsagar	2003-2004	12
Para10	Kamrup	2003-2004	17

The examples cited above are only illustrative and not exhaustive.

22. Irregularities in Token Account

As per existing rules and orders issued from time to time by the Finance Department, Government of Assam regarding maintenance token Register, Treasury Officer is personally responsible for reviewing the Register of Tokens at regular intervals at least once in every month. Simultaneously he is also responsible to verify

In course of inspection during the period under review, it came into notice that many of the Treasuries did not follow the instructions properly. A few examples are shown below:

A. Token Register was maintained but no physical verification done in the following Treasuries/Sub-Treasuries.

- Goalpara (Para 6 of IR of 1999-2000)
- Mangaldoi (Para 10 of IR of 1999-2000)
- Rangapara (Para 7 of IR 2003-2004)
- Dhubri (Para 7 of IR 2003-04)

B. Simultaneous use of paper token noticed in respect of following Treasuries:

- (1) Haflong during 1999-2000 (Para 8)
- (2) Goalpara during 1999-2000 (Para 6)
- (3) Goalpara during 2002-2003 (Para 4)

C. Value of last lost token not recovered in the following Treasuries:

- (1) Goalpara for lost of 448 token (Para 6 of IR of 1999-2000)
- (2) Haflong during 1999-2000 for lost of 48 token (Para 8)
- (3) Lakhimpur during 1999-2000 {Para 1(d)}
- (4) Mangaldoi during 1999-2000 (Para 10)
- (5) Dhubri during 2003-04 (Para 7)

D. Difference of tokens between Stock Register and on physical verification

While verifying the records of token, it was seen that the number of tokens as per physical verification did not tally with stock position. A few examples are given below in respect of Haflong Treasury:

Sl. No.	Date of verification	No. of token as per Stock Register	No. of token found on physical verification	Difference
01.	05.06.1999	1248-18=1230	1182	48 Nos.

(Haflong Para 8 of 1999-2000)

23. Pension Payment - Irregularities thereof

(1) Non-maintenance of Pension Index Register.

During Inspection, it was observed that Pension Index Register was either not maintained or maintained in an improper way in most of the Treasuries. It is needless to mention here that non-maintenance or improper maintenance of Pension Index Register frustrates the very purpose of introducing such a control register. Name of a few Treasury Units where Pension Index Registers were not maintained or maintained in an improper way during the period under review are indicated below :

Morigaon Treasury {Para-14(a) of 2004-05}

(2) Difference in number of Pensioners.

On scrutiny of Goalpara Treasury, it was observed that as per the Inspection Report of Deputy Commissioner, there were as many as 6066 number of pensioners of different category but on physical verification by AG's Inspection Party, the number came to 4285 arising a difference of 1781 number of pensioners. Counting of Pension cases has been certified by Treasury Officer. Details are shown below:

	As per DC	As per IP & TO	Difference
Total No. of Pensioners incl. FP	6066	4285	1781
PPO transferred to PNB	3331	2748	583
PPO where Pensioners died	65	137	-72
PPO drawing from Try	2670	1400	1270

Difference in the number of Pensioners has been viewed seriously by the Inspection. The presence of ghost pensioners cannot be ruled out as no Pension Index Register is maintained in Goalpara Treasury.

(3) Physical appearance of Pensioners not noted

A. As per S.O.162 of Assam Treasury Rules, on the occasion of 1st payment and on or after 1st April every year, the pensioner should physically appear before the Treasury Officer for identification and those who can not appear due to illness or other reasons should submit a life certificate to the Treasury Officer. A note to that effect is required to be recorded on disbursers' halves of PPOs under dated initials of Treasury Officer. But no such record appeared to have been made in the following Treasuries. A few illustrative and not exhaustive examples are given below:

01. Jorhat Treasury during 2002-03 {Para 10(1)}
02. Laximpur Treasury during 2003-04 (Para 14)
03. Dhubri Treasury during 2003-04 (Para 10)
04. Kamrup Treasury during 2002-03 (Para 10), 2004-05 (Para 6)
05. Goalpara Treasury during 2002-03 (Para 6)

B. Half-yearly declaration of the family pensioners whose pension are terminable on the marriage/re-marriage/attaining a specified age should invariably be obtained from the pensioner and attached to the Pension Bill for the month of December and June every year. But no such certificate had ever been obtained and attached with the Pension bill in almost all the Treasuries during the period under review.

01. Kamrup Treasury during 2002-03 (Para 10)
02. Dhubri Treasury during 2003-04 (Para 10)
03. Dhemaji Treasury during 2004-05 (Para 3)

C. Maintenance of Pension Payment Register - Irregularities thereof.

As per Assam Treasury Rule S.O. 150, all payment relating to pensionary benefits are to be recorded in the Pension Payment Register (TR 19) but during inspection it was seen that many of the Treasuries were not following the instructions despite the fact that the earlier Inspections pointed out the deficiency on many occasions. Name of a few Treasuries are noted below only as example:

01. Jorhat Treasury during 2002-03 {Para 10 (2 & 3) of IR of 2003-04}
02. Dibrugarh Treasury during 2002-03 (Para 17 of IR of 2003-04)
03. Dhubri Treasury during 2003-04 (Para 3)
04. Chapakhowa Treasury during 2003-04 (Para 5)
05. Kamrup Treasury during 2002-03 (Para 10)

D. Retention of PPOs remaining undisbursed for more than 3 years

As per SO 159 of Assam Treasury Rules, the pension cases which remain undisbursed for more than 3(three) years should be returned to AG for issue of fresh authority if necessary. The provision of rules had not been followed in the following Treasuries.

01. Laximpur in 2003-04 (Para 14)
02. New Guwahati during 2003-04 (Para 09)
03. Kamrup Treasury during 2003-04 (Para 15)

E. Retention of ceased PPOs

The Pension/Family Pension cases where no further payment could be made due to different reasons and authorities were issued for a specified period (LTA & Minor Pension), both halves of PPOs were to be returned to the PPO issuing authority indicating the date of last payment but it was seen that this was not being done in most of the Treasuries. A few examples are shown below:

01. Dhubri during 2003-04 (Para 10)
02. Kamrup during 2003-04 (Para 12)

(4) Excess Payment of Pension/ Family Pension

(i) During scrutiny of Pension Payment records maintained in different Treasuries, it was observed that pension/ family pensions were being paid in excess of what would have been admissible. A few examples are given below:

Sl. No.	PPO No,	Name of family pensioner	Amount of FP admissible	Amount drawn
1.	DIS/SF/19855	Smt. Anima Begum	@Rs.1225/-+DR+MA w.e.f 23.07.02	@Rs.1995/-+DR+MA
2.	DIS/SF/19870	Smt. D.Thapa	@Rs.1225/- +DR+MA w.e.f 18.10.01	@Rs.1665/-+DR+MA
3.	DIS/SF/26464	Smt. Rina Basor Barman	@Rs.1225/- +DR+MA w.e.f 16.06.03	@Rs.1970/-+DR+MA
4.	DIS/SF/26477	Smt. Rita Mirdha	@Rs.1225/- +DR+MA w.e.f 15.08.03	@Rs.1625/-+DR+MA
5.	DIS/SF/19893	Smt. Jyotsna Bala Das	@Rs.1225/- +DR+MA w.e.f	@Rs.2119/-+DR+MA

(Para 3 of Dispur 2003-04)

Sl. No.	Name of Pensioner	PPO No.	Period	Amount due	Amount Paid	Excess to be recovered
6.	Smti Parboti Lal Baji	NLR/SF/24725	7.2.2001 to 29.9.2001	20895/-	21036/-	Rs.141/-
7.	Smti. Kamali Basfer	NLR/24810	20.02.02 to 31.07.03	39513/-	39562/-	Rs.49/-
8.	Smti Nirada Dutta	SF/24774	22.02.01 to 30.09.02	68067/-	68129/-	Rs.59/-

(Lakhimpur Para 15 of 2003-04)

9.	Smti Nilima Deka	SF/30749	11.02.99 to 31.07.01	124866/-	125005/-	Rs.139/-
10.	Bharat Ch. Goswami	POL(C)5006	01.02.02 to 22.02.02	1100/-	1180/-	Rs.80/-

(New Guwahati - Para 7 of 2003-04)

11.	Smti. Yoga Rani Saikia w/o late Abani Kt. Saikia	-	28.09.98 to 31.05.01	279036/-	226834/-	Rs.52182/-
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(Goalpara - Para 6(b) of 2002-03)

(ii) Sri Harekrishna Hajong, holder of PPO/DIS/90997 expired on 12.05.2004 as per death certificate enclosed with pension case. Hence family Pension was admissible to widow/legal heir w.e.f 13.05.2004. But it was seen that family pension for the period from 01.05.2004 to 30.06.2004 was paid. It is, therefore, clear that excess payment of family pension for 12 days was made to the family pensioner.

(Dispur - Para 8 of 2004-05)

(iii) Smti Kanmai Dutta, wife of late Jogen Ch. Dutta holder of PPO No.PPO/ SF/22687 was paid a sum of Rs.84,328/- on 13.10.1998 being arrear pension and DCRG, despite clear instruction on the PPO issued by the AG (A&E) for deduction of provisional family pension and DCRG, the Treasury Officer made no deduction. The Family Pensioner was in respect of provisional pension @Rs.672/- w.e.f. 05.06.1994 to 30.09.1998 and drawn provisional DCRG of Rs.20184/- in lump.

(iv) Shri Akon Ch. Bora holder of PPO no.PPO/JOR/71103 was in receipt of provisional pension of Rs.968/- w.e.f. 01.01.1998 and provisional DCRG of Rs.32010/- in lump. Accordingly in the PPO issued by the AG (A&E) it was clearly stated to recover the amount at the time of first payment.

(Para 01 of Jorhat 2002-03)

(v) During scrutiny of records relating to payment of pension, it was noticed that an amount of Rs.45226/- was paid in excess to 9(Nine) no. of pensioners while authorising the benefit of ROP'96. The reason of overpayment could not be explained to Inspection.

(Para 2 of Jorhat 2002-03)

The above examples are only illustrative and not exhaustive.

5. Less payment of Pension / Family Pension.

On scrutiny of a few cases of Pension / Family Pension / Lifetime arrear Pension, it was noticed that in many cases, less payment of pensionary benefits were made. A few examples are given below. Due amount as shown below in the table includes basic pension/ family pension, dearness relief and medical allowance.

Sl .	Particulars	Amount due	Amount paid	Less paid	Reference
1	PPO/ TIT / 61460 - Sri Mukheswar Gogoi w.e.f. 01.07.2001 to 30.04.2002:	40,616.00	39,680.00	936.00	Titabor Para 1 of 04-05
2	PPO/ TIT/ SF/ 27735 Smti. Anjunanara Begum w.e.f. 31.08.2000 to 28.02.2003.	83,180.00	81,010.00	2,170.00	Titabor Para 1 of 04-05
3	PPO/S/SF/39734 – Smti. Padma Gogoi w.e.f.12.06.1998 to 31.03.2003.	1,94,008.00	1,52,217.00	41,719.00	Titabor Para 1 of 04-05
4	PPO/TIT/SF/23000 Smti. Aruna Devi w.e.f. 15.02.1997 to 30.04.2002.	28,917.00	28,332.00	595.00	Titabor Para 1 of 04-05
5	PPO/TIT/23000 Smti. Hema Kt. Hazarika w.e.f. 01.06.1996 to 30.06.2002.	42,686.00	38,784.00	3,902.00	Titabor Para 1 of 04-05
6.	PPO/SF/30864 w.e.f 28.08.2002 to 31.10.2003	40,280.00	34,567.00	5,713.00	N.Guwahati Para 9(a) 04-05

6. Irregular Payment of Pension

(i) In New Guwahati Treasury During the year 2004-05 it was seen that Sri Upendra Ch Goswami holder of Pension payment order No.E/14864 expired on 21.05.2004 as per death certificate endorsed with the file and accordingly family pension was admissible w.e.f.22.05.2004 but the same was paid from 01.03.2004 to 31.05.2004 instead of 22.05.2004.

(ii) In Bokakhat Sub-Treasury an amount of Rs.76693/- being commutation pension was paid on 07.01.2003 without having AG's authority, moreover the name of the Pensioner and PPO number was not recorded in the Commutation Register

Further final pension (arrear) in respect of Smti Sumeswari Patgiri holder of PPO No.E/SP/34496 w.e.f 01.09.84 to 30.04.2000 was Rs.270072/- but paid Rs.132057/- as per calculation sheet but personal appearance and the amount paid to the Pensioner nor recorded in the disburser's halves. {Ref. Para 6 (b) & (c) of Bokakhat Treasury 2004-05}

(iii) It was seen that the enhanced rate of pension was admissible to Shri Goleswar Gogoi holder of PPO No.SON/60140 upto 02.09.2002 but she was paid at the enhanced rate upto 08/2004 resulting an over payment from 03.09.2002 to 31.08.2004. (Ref Para 04 of Sonari Treasury 04-05)

(iv) It was found that Smti. Rekha Chandra w/o Lt. B K Chandra holder of PPO No. E/FP/29737 was employed with effect from 18.06.99 and as such from this date she was not entitled to relief on Family Pension. But from the record it revealed that she had been paid relief on the Family Pension till March 2004.

Her basic Family Pension was Rs. 1,365.00 and on an average Rs. 1,000.00 (approx.) per month had been

Further it was seen that Miss Mamani Singha D/O Lt. Govinda Sinha, holder of PPO No. KAR/SF/21669 (to be paid through L/G Smti. Bhanumati Devi) was entitled to enhanced rate of Family Pension from 15.10.1990 to 14.10.1997. But was paid at enhanced rate from 15.10.1990 to 31.01.2001 and thereafter there was no record of any payment.

(Para 1 (A) & (B) of Karimganj 04-05)

(v) PPO No.PPO/NG/88071 - Shri D.Ch. Das - In New Guwahati Treasury during 2003-04, it was seen that the pensioner had drawn an amount of Rs.51,212/- being commuted value of pension on 02.12.2003 but pension was not reduced till 02/2004.

(New Guwahati - Para 8 of 2003-04.)

7. *Fraudulent drawal of Pension*

In course of Inspection of Dibrugarh Treasury during 2003-04, it was informed that a case of fraudulent drawal of pension had been lodged with police by Treasury Officer, Dibrugarh. A total amount of Rs.1,25,446/- was paid to 9(nine) persons whose PPOs were not issued from the O/O the AG (A&E) Assam. On scrutiny, it was observed that had the Pension Index Register and token Register been maintained properly, the fraudulent drawal could have been avoided.

(Para 3 of Dibrugarh 2003-04).

8. Irregular Noting of monthly pension payment

During Inspection, it was seen that payments of monthly pension were not noted in Pension Check Register and PPO(Disburse's halves) or if noting was done, the entries did not match. For example, the following cases were noted :

Shri Gopal Ch. Deka (PPO no. KAM/91613
Sabitha Das, PPO no. KAM/85367
Aksar Ali, PPO No.E/SP/42473(Index no.2760)
Khargeswar Sarma, PPO No.E/SP/46450
Suren Ram Phukan PPO No.S/SP/45915
Allauddin Ahmed PPO NO.E/SP/48367
Tarun Ch. Deka - PPO No.E/SP/48398

(Para 6 of Kamrup 2004-05)

9. *Payment of Central Pension (Civil/Railway and Defence Services)*

As per Government of India orders, all central services pension including Defence, Political and Railway pensions were to be transferred to Public Sector Banks for further disbursement by the respective banks. But on scrutiny, it was found that in certain treasuries, regular payments were being made to Central Pensioners. For instance, it may be pointed out here that Kamrup Treasury was making payment to 519 (Central Civil - 54 + Railways - 10 + Defence (Military) - 455) Central Pensioners.

(Para 7 of Kamrup 2004-05)

10. Miscellaneous Irregularities

Unnecessary Retention of authorities after expiry of validity period.

(a) Unclaimed Pension/ Gratuity Payment Authorities

On scrutiny of Receipt Register of PPO/GPO authorities issued from AG (A&E) Assam, it was seen that a large number of unclaimed authorities were lying in the treasury for more than one year. As an unclaimed authority of pensionary benefit for more than one year old becomes time barred, Treasury Officer has no other option but to return the same to the Issuing Authority after making an investigation as to whether the beneficiary is alive/ has got the information of authorisation. As such, it was not clear as to why the unclaimed authorities were retained in the Treasury. A list of unclaimed authorities remaining in Dispur Treasury is given at Annexure- G

(Dispur - Para 7 of 2004-05)

(b) Different types of unclaimed Payment Authorities

In course of Inspection, it was observed that different types of payment authorities issued from A.G.(A&E) Office were lying unpaid after expiry of its validity period. As per rule, Treasury Officer is to return those authorities to the A.G.(A&E) with a non-payment certificate recorded on the body of the authority. A few

Sl. No	Authority No. & date	Amount	Name of the Subscriber	Remarks
1.	PFA-3/FP/03-04/74/CW /1270/809 dt. 19.05.03	145418/-	Sri Hengha Das	Para 13 of New Guwahati 03-04
2.	PFA-10/NRA/MISC/ 932/02-03/3774 dt. 18.2.03	54000/-	Sri Jyotish Kr. Deta	-Do-
3.	Loan-1/Ref/HBA/Ins/ 860/1639 dated 29.07.03	51/-	Sri P.K.Sharma	-Do-
4.	Loan-1/Ref/HBA/Misc/ 1327/03-04/4058 dt. 9.9.03	2165/-	Sri B.K.Thapa	-Do-
5.	Loan-1/Ref/1775 dt. 7.8.2001	749/-	-	Para-15 of Kamrup 03-04
6.	Loan-1/Ref/115/HBA/ /95-96/2415 dt. 2.8.2000	946/-	-	-Do-
7.	PF-2/NRA/POL/32772/ 02-03/2500 dt. 17.2.2002	40000/-	-	-Do-

24. Non deposit of security money by the incharge of Strong Room.

In course of inspection, it was noticed that in many cases, the security Deposit required to be deposited by the incharge of strong room /Treasurer under rule 2 of Appendix IV of Assam Treasury Rules were not deposited. Name of a few Treasuries in which security deposit was not deposited by the incharge of strong room /Treasurer are given below :

01. Haflong Treasury during the period 2001-04 (Para 1 of IR of 2003-04)
02. Lakhimpur Treasury during 01.04.2001 to 31.10.2002. (Para 3 of 2002-03)

25. Deposit of Government Revenue - Irregularities thereof

As per Government of Assam, Finance Department letter No.BW.18/97/21 dated 19.09.1997, N.C.Hills District Council was to deposit Government Revenue in revenue receipt Head. Again, it was the prime responsibility of the Treasury Officer to see that the realised revenue was credited to the proper head of Account of the Government. But the scrutiny revealed that Treasury Officer had allowed to deposit the Government Revenues realised by Departments to the PLA of the District Council on the strength of an order issued by the Council authority vide memo No.GA/TS/2-M/96/26 dated 9.12.1996. Apart from above, it was seen that Government revenues realised by certain Departments prior to coming under the District Council were deposited to PLA of the Council instead of Government Account and the Council Authority also had withdrawn the money by issuing cheques without transferring the balances to the Government Account.

(Ref. Haflong IR Para No.6 of 1999-2000)

Annexure - A

(Assam Treasury Review - 1999-2000 to 2004-05)

List of Treasuries and Sub-Treasuries in Assam

	Name of Treasuries	Name of Sub-Treasuries shown against the related District Treasuries
1.	Barpeta Treasury	---
2.	Bongaigaon Treasury	(i) Abhayapuri Sub-Treasury
3.	Cachar Treasury	---
4.	Dhemaji Treasury	(i) Jonai Sub-Treasury
5.	Dhubri Treasury	---
6.	Dibrugarh Treasury	(i) Naharkatia Sub-Treasury
7.	Diphu Treasury	(i) Hamren Sub-Treasury
8.	Dispur Treasury	---
9.	Goalpara Treasury	---
10.	Golaghat Treasury	(i) Dergaon Sub-Treasury (ii) Sarupathar Sub-Treasury
11.	Haflong Treasury	(i) Maibong Sub-Treasury
12.	Hailakandi Treasury	---
13.	Jorhat Treasury	(i) Kamalabari Sub-Treasury (ii) Titabor Sub-Treasury
14.	Kamrup Treasury	---
15.	Karimganj Treasury	(i) Badarpur Sub-Treasury (ii) Ramkrishnanagar Sub-Treasury
16.	Kokrajhar Treasury	---
17.	Lakhimpur Treasury	(i) Biphuria Tinali Sub-Treasury (ii) Dhakuakhana Sub-Treasury
18.	Mangaldoi Treasury	(i) Udalguri Sub-Treasury
19.	Morigaon Treasury	---
20.	Nagaon Treasury	(i) Kaliabor Sub-Treasury
21.	Nalbari Treasury	(i) Belsor Sub-Treasury (ii) Tihu Sub-Treasury
22.	New Guwahati Treasury	---
23.	Shillong Treasury	---
24.	Sibsagar Treasury	(i) Sonari Sub-Treasury (ii) Nazira Sub-Treasury
25.	Sonitpur Treasury	(i) Rangapara Sub-Treasury
26.	Tinsukia Treasury	(i) Chapakhowa Sub-Treasury (ii) Margharita Sub-Treasury

Name of the Sub-Treasuries rendering monthly accounts directly to the A.G.

27.	1.	Biswanath Charali Sub-Treasury
28.	2.	Bokakhat Sub-Treasury
29.	3.	Hojai Sub-Treasury
30.	4.	New Silchar Sub-Treasury
31.	5.	Pathsala Sub-Treasury
32.	6.	Rangiya Sub-Treasury

Treasuries - 26	Sub-Treasuries Rendering A/cs direct - 6	Sub-Treasuries - 22	Total - 54
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Annexure - D

(Assam Treasury Review - 1999-2000 to 2004-05)

Statement showing the amounts remaining outstanding under 'PAO Suspense' due to non-receipt of vouchers / challans/ schedules / documents from the Treasuries.

Name of Treasuries	Month	Amount
Diphu	6/2003	37,973=00
Haflong	8/2003	90,615=00
-do-	9/2003	59,926=00
-do-	7/2003	49,579=00
-do-	8/2003	29,460=00
Hojai	3/2004	1,12,500=00
Pathsala	1/2004	10,651=00
-do-	2/2004	22,351=00
Golaghat	2/2004	19,584=00
-do-	3/2004	21,084=00

Annexure -E/1

(Assam Treasury Review - 1999-2000 to 2004-05)

Statement showing the position of wanting Plus-Minus Memoranda from the Treasuries and Sub-Treasuries during the years 2003-04.

Name of Treasury	Category of Deposits					
	106-PLA	105-Criminal Court Deposit	101, 102,120 -Municipal Board Deposit	101-Revenue Deposit	104-Civil Court Deposit	103- Security Deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Biswanath Charali	4/03 to 3/04	= as at column (2) =				
2. Bokakhat	4/03 to 3/04			-do-		
3. Dhemaji	2/04			-do-		
4. Dhubri	4/03 to 3/04			-do-		
5. Dibrugarh	4/03 to 3/04			-do-		
6. Diphu	4/03 to 3/04			-do-		
7. Dispur	4/03 to 3/04			-do-		
8. Goalpara	5/03 to 3/04			-do-		
9. Golaghat	4/03 to 3/04			-do-		
10. Haflong	All received.			-do-		
11. Hailakandi	5/03 to 3/04			-do-		
12. Hojai	4/03 to 3/04			-do-		
13. Jorhat	4/03 to 3/04			-do-		
14. Kamrup	4/03 to 8/03			-do-		
15. Mangaldoi	4/03 to 9/03, 2/04 & 3/04			-do-		
16. Morigaon	4/03 to 3/04			-do-		
17. Nagaon	4/03 to 3/04			-do-		
18. Nalbari	4/03 to 3/04			-do-		
19. New Guwahati	4/03 to 3/04			-do-		
20. New Silchar	4/03 to 3/04			-do-		
21. Lakhimpur	4/03 to 3/04			-do-		
22. Pathsala	4/03 to 3/04			-do-		
23. Rangiya	4/03 to 3/04			-do-		
24. Sibsagar	4/03 to 3/04			-do-		
25. Sonitpur	4/03 to 3/04			-do-		
26. Tinsukia	3/04			-do-		

Annexure -E/2

(Assam Treasury Review - 1999-2000 to 2004-05)

Statement showing the position of wanting Plus-Minus Memoranda from the Treasuries and Sub-Treasuries during the years 2004-05.

Name of Treasury	Category of Deposits					
	106-PLA	105-Criminal Court Deposit	101, 102,120 -Municipal Board Deposit	101-Revenue Deposit	104-Civil Court Deposit	103- Security Deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Barpeta	1/05	= as at column (2) =				
2. Biswanath Charali	4/04 to 7/04, 11/04 to 3/05			-do-		
3. Bokakhat	4/04 to 3/05			-do-		
4. Cachar	5/04			-do-		
5. Dhemaji	4/04 to 6/04, 8/04 to 3/05			-do-		
6. Dhubri	5/04 to 11/04			-do-		
7. Dibrugarh	4/04, 6/04, 7/04, 10/04 to 3/05			-do-		
8. Diphu	4/04, 3/05			-do-		
9. Dispur	4/04 to 3/05			-do-		
10. Goalpara	4/04 to 3/05			-do-		
11. Golaghat	4/04 to 8/04, 11/04 to 3/05			-do-		
12. Haflong	4/04 to 11/04			-do-		
13. Hailakandi	4/04 to 3/05			-do-		
14. Jorhat	4/04 to 3/05			-do-		
15. Kamrup	5/04 to 3/05			-do-		
16. Karimganj	5/04 to 7/04.			-do-		
17. Kokrajhar	4/04, 9/04 to 11/04, 2/05			-do-		
18. Mangaldoi	6/04 to 8/04			-do-		
19. Morigaon	4/04 to 3/05			-do-		
20. Nagaon	4/04 to 3/05			-do-		
21. Nalbari	4/04 to 3/05			-do-		
22. New Guwahati	4/04 to 3/05			-do-		
23. New Silchar	4/04 to 8/04, 10/04 to 3/05			-do-		
24. Pathsala	4/04, 5/04, 7/04 to 3/05			-do-		
25. Rangiya	4/04 to 3/05			-do-		
26. Shillong	4/04 to 3/05			-do-		
27. Sibsagar	4/04 to 3/05			-do-		
28. Sonitpur	4/04 to 12/04, 3/05			-do-		
29. Tinsukia	4/04 to 3/05			-do-		

Annexure - F

(Assam Treasury Review - 1999-2000 to 2004-05)

Statement showing the Treasury-wise position of balances remaining outstanding against N.F. Railway due to non-receipt of related vouchers by the N.R.Railway.

Month of transaction	Name of Treasury	Amount outstanding	Sub-total
August, 2001	Kamrup	1,09,155=00	1,09,155=00
February, 2002	Kamrup	1,94,804=00	
--do--	Nagaon	8,307=00	2,03,111=00
March, 2002	Cachar	13,006=00	
--do--	Kamrup	49,337=00	62,343=00
August, 2002	Bongaigaon	28,454=00	28,454=00
October, 2002	New Silchar	7,949=00	
--do--	Rangia	21,795=00	
--do--	Bongaigaon	11,138=00	40,882=00
November, 2002	Tinsukia	16,000=00	
--do--	Goalpara	1,949=00	
--do--	Bongaigaon	18,430=00	
--do--	Haflong	10,750=00	
--do--	New Guwahati	1,900=00	
--do--	New Silchar	1,926=00	
--do--	Nalbari	2,000=00	
--do--	Dhemaji	4,000=00	
--do--	Nalbari	6,028=00	
--do--	New Silchar	9,965=00	
--do--	Rangia	26,494=00	99,442=00
December, 2002	Bongaigaon	26,207=00	26,207=00
January, 2003	Tinsukia	15,100=00	
--do--	New Guwahati	5,933=00	
--do--	Rangia	35,200=00	
--do--	Bongaigaon	32,154=00	88,387=00
March, 2003	Rangia	9,619=00	9,619=00
April, 2003	New Guwahati	3,800=00	
--do--	Bongaigaon	15,334=00	19,134=00
May, 2003	New Guwahati	1,900=00	
--do--	Bongaigaon	10,510=00	12,410=00
June, 2003	Bongaigaon	15,603=00	15,603=00
July, 2003	New Guwahati	1,900=00	
--do--	New Silchar	6,655=00	8,555=00
August, 2003	Dhubri	1,938=00	
--do--	New Guwahati	1,900=00	
--do--	New Silchar	7,567=00	11,405=00
September, 2003	Haflong	22,991=00	
--do--	New Silchar	22,710=00	45,701=00
October, 2003	Kamrup	20,598=00	20,598=00
November, 2003	Dispur	15,803=00	
--do--	Kamrup	79,423=00	95,226=00
December, 2003	Kamrup	65,893=00	
--do--	New Guwahati	1,976=00	67,869=00
January, 2004	Kamrup	87,132=00	87,132=00
	TOTAL	10,51,233=00	10,51,233=00

Annexure - G

(Assam Treasury Review of 1999-2000 to 2004-05)

A list of unclaimed authorities (PPO/GPO) remaining in Dispur Treasury

Sl. No.	Authority No	Nature
01.	Pen5/D/2002/5776 dated 25.09.2002	D.C.R.G
02.	Pen3/Relief/5124 dated 08.10.2002	Release of Relief
03.	Pen3/Rev./2002/03/GPO/93 dated 08.04.2002	Rev. Pension
04.	Pen3/Relief/1475 dated 17.06.2002	Release of Relief
05.	Pen3/Rev/2001-02/GPO/866 dated 06.06.2002	Rev. Pension
06.	Pen3/D/7680 dated 01.10.2002	D.C.R.G
07.	Pen5/Rev/2002-03/4427 dated 13.08.2002	Rev. Family Pension
08.	Pen3/D/7677 dated 01.10.2002	D.C.R.G
09.	Pen5/D/2502-03/7557 dated 03.12.2002	D.C.R.G
10.	Pen3/GPO/90310/12835 dated 04.03.2003	D.C.R.G
11.	Pen3/Com/1-12/2003-04/P-1/1630 dated 22.05.2003	Com. of Pension
12.	Pen3/Rev/2003-04/GPO/91687/2704 dated 28.05.2003	Rev. D.C.R.G
13.	Pen3/Relief/2800 dated 28.05.2003	Release of Relief
14.	Pen3/Rev/2003-04/1125 dated 08.05.2003	D.C.R.G
15.	Pen3/rev/2003-04/GPO-91403/1765 dated 19.05.2003	D.C.R.G
16.	Pen3/D/2003-04/1963 dated 02.06.2003	D.C.R.G
17.	Pen3/D/Rev/3377 dated 17.06.2003	D.C.R.G
18.	Pen3/Rev/2003-04/3598 dated 24.10.2003	D.C.R.G
19.	Pen3/Com/2003-04/2932 dated 26.06.2003	Com. of Pension
20.	Pen3/D/4950 dated 24.07.2003	D.C.R.G
21.	Pen3/Rev/2003-04/4869 dated 22.07.2003	D.C.R.G
22.	Pen3/Rev/2003-04/GPO-92896/5095 dated 29.07.2003	D.C.R.G
23.	Pen5/2003-04/5886 dated 04.09.2003	D.C.R.G
24.	Pen3/D/6359 dated 02.09.2003	D.C.R.G
25.	Pen3/Rev/2003-04/GPO-93717/5809 dated 09.09.2003	D.C.R.G
26.	Pen3/Rev/03-04/GPO-93718/5806 dated 09.09.2003	D.C.R.G
27.	Pen3/Com/1-12/6136 dated 18.09.2003	Com. of Pension
28.	Pen5/D/2003-04/8423 dated 28.10.2003	D.C.R.G
29.	Pen 5/D/2003-04/8435 dated 28.10.2003	D.C.R.G
30.	Pen3/Com/1-12/9502 dated 25.11.2003	Com. of Pension
31.	Pen5/D/2003-04/9324 dated 24.12.2003	D.C.R.G
32.	Pen3/Com/1-12/2003-04/4276/11887 dated 24.12.2003	Com. of Pension
33.	Pen5/D/2003-04/11480 dated 24.12.2003	D.C.R.G
34.	Pen5/D/2003-04/11903 dated 01.02.2004	D.C.R.G
35.	Pen3/D/12512 dated 22.01.2004	D.C.R.G
36.	Pen3/D/13279 dated 22.01.2004	D.C.R.G
37.	Pen3/Rev/2003-04/GPO/94285/6921 dated 06.10.2003	D.C.R.G
38.	Pen3/Rev/2003-04/GPO/94283/6924 dated 06.10.2003	D.C.R.G
39.	Pen5/2003-04/8375 dated 28.10.2003	D.C.R.G
40.	Pen5/Rev/2002-03/GPO-90089/7340 dated 04.02.2003	D.C.R.G

Annexure - B/1

(Assam Treasury Review - 1999-2000 to 2004-05)

Position showing the extent of delay in rendition of monthly accounts by the Treasuries and Sub-Treasuries of Assam for the years 1999-2000 in number of days.

Sl.No.	Name of Treasury Unit	4/99	5/99	6/99	7/99	8/99	9/99	10/99	11/99	12/99	1/2K	2/2K	3/2K	Remarks
01.	Tinsukia	16	18	15	12	12	18	19	13	31	11	16	17	
02.	Dibrugarh	34	33	30	30	47	39	40	33	42	11	16	16	
03.	Morigaon	51	47	29	12	11	31	28	40	41	17	16	9	
04.	Bongaigaon	43	40	29	16	34	56	48	41	41	24	32	31	
05.	Jorhat	36	26	11	2	3	37	28	31	38	25	26	28	
06.	Sibsagar	50	37	24	8	11	29	49	19	51	20	46	38	
07.	Sonitpur	14	4	-	-	-	4	4	4	-	13	-	-	
08.	Mangaldoi	34	33	30	19	12	49	61	58	52	56	75	44	
09.	Shillong	38	19	23	22	25	39	67	51	45	45	45	42	
10.	Haflong	20	12	12	26	6	29	25	19	38	7	27	-	
11.	Diphu	9	12	5	6	5	4	36	6	17	10	12	-	
12.	New Guwahati	41	33	23	12	5	20	28	11	34	7	19	1	
13.	North Lakhimpur	48	24	15	-	47	17	36	27	28	10	30	-	
14.	Dispur	13	13	11	6	10	30	22	19	38	21	23	19	
15.	Karimganj	2	3	5	1	2	16	1	4	30	-	-	-	
16.	Goalpara	35	25	11	-	-	1	-	9	17	6	23	42	
17.	Dhubri	27	27	19	7	10	15	19	12	17	6	19	14	
18.	Cachar	6	3	1	-	12	24	25	19	27	5	16	-	
19.	Nagaon	43	53	23	13	12	37	43	20	41	10	39	35	
20.	Hojai	14	24	16	7	11	29	40	33	41	10	20	28	
21.	Biswanath Charali	23	39	26	9	2	17	19	9	23	10	32	1	

Annexure - B/2

(Assam Treasury Review - 1999-2000 to 2004-05)

Position showing the extent of delay in rendition of monthly accounts by the Treasuries and Sub-Treasuries of Assam for the years 2004-05 in number of days.

Sl.No.	Name of Treasury Unit	4/04	5/05	6/04	7/04	8/04	9/04	10/04	11/04	12/04	1/05	2/05	3/05	Remarks
1.	Barpeta	85	75	80	86	102	102	107	137	120	106	104	102	
2.	Biswanath Charali	91	83	111	113	104	101	99	115	115	118	90	99	
3.	Bokakhat	70	70	72	85	80	74	84	118	114	110	109	100	
4.	Bongaigaon	122	162	180	212	192	205	191	203	189	167	146	131	
5.	Cachar	45	27	52	21	20	8	12	11	8	11	19	46	
6.	Darrang	86	89	111	115	117	117	138	144	113	106	102	107	
7.	Dhemaji	105	74	44	30	68	38	30	60	57	34	54	57	
8.	Dhubri	44	26	18	14	54	68	37	48	52	33	55	57	
9.	Dibrugarh	94	111	142	134	150	120	147	117	86	92	63	68	
10.	Diphu	35	151	121	105	111	81	69	69	49	26	33	15	
11.	Dispur	44	78	86	135	147	134	148	152	130	124	106	99	
12.	Goalpara	107	76	83	79	75	68	57	73	93	99	90	100	
13.	Golaghat	95	91	100	105	105	115	84	115	105	116	88	94	
14.	Haflong	45	14	89	58	27	29	42	12	51	20	46	15	
15.	Hailakandi	107	76	82	51	0	109	78	87	108	109	81	87	
16.	Hojai	94	82	82	101	97	116	85	102	123	92	83	85	
17.	Jorhat	92	61	95	64	76	74	79	70	58	69	62	60	
18.	Kamrup	11	14	11	17	165	162	148	118	87	113	105	74	
19.	Karimganj	31	0	0	0	0	4	9	19	46	15	8	45	
20.	Kokrajhar	49	46	47	44	55	61	63	63	57	69	71	81	
21.	Lakhimpur	123	175	146	135	130	141	120	118	130	117	107	73	
22.	Morigaon	93	62	117	86	94	115	84	81	106	75	77	66	
23.	Nagaon	109	78	121	150	119	89	58	62	31	40	50	54	
24.	Nalbari	58	57	60	57	70	61	99	115	136	141	140	123	
25.	New Guwahati	44	36	41	49	82	109	84	116	86	99	102	107	
26.	New Silchar	142	111	81	114	83	94	63	64	24	22	83	86	
27.	Pathsala	106	75	83	114	140	144	166	166	149	146	118	124	
28.	Rangiya	108	110	86	85	83	74	79	84	144	140	112	114	

29.	Shillong South	84	70	116	0	117	94	148	74	130	69	64	51
30.	Sibsagar	95	104	74	77	101	71	84	119	116	111	112	109
31.	Sonitpur	29	25	27	22	10	22	21	39	25	20	40	58
32.	Tinsukia	107	76	89	61	101	71	103	73	84	116	88	96

Annexure - C/1

Treasury-wise & month-wise status of OB Suspend for payment items for the year 2003-04

Name of Treasury	Opening Balance	04/03	05/03	06/03	07/03	08/03	09/03	10/03	11/03	12/03	01/04	02/04	03/04
Barpeta	6855039	88753	11913	11571	684764	652116	187895	10839	51036	1732680	20000	2559580	8438
Bongaigaon	10084881	2770030	203018	80658	1343885	13552	3393209	-	22634	10851	127132	92056	2027856
B. Chariali	45240	18132	-	997	0	0	-	15010	-	-	9415	-	1686
Cachar	29219796	3119584	165004	117861	52792	-	171	-	447137	39016	-	21230	168590
Dispur	112298444	1282182	5894967	2063142	14992455	1800	42755040	306295	1918774	1043586	1781988	9490874	307673
Dhubri	11341133	1123268	152286	18304	64070	109372	488320	-	1358	54164	9677	103907	9216407
Diphu	45677538	590386	405205	2177520	20888	12242571	19774547	20063	2539263	2662859	994495	1257859	29918
Darrang	8544169	386740	1894140	159973	13404	1423126	927969	-	148350	129704	2641107	245723	573933
Dhemaji	3677541	349995	163971	153358	0	431828	9366	0	5352	727798	38512	103147	16942
Dibrugarh	12932898	459007	1412071	139638	9686418	300233	341702	0	88962	69593	242070	1785	1914
Goalpara	3688573	779501	165398	329342	315109	181188	543948	7650	812363	38753	228857	67029	2194
Golaghat	3912857	244021	-	-	1200	166366	65908	0	169834	75600	57074	91502	3041352
Hailong	125415941	-	7703300	1819900	2502994	614823	6865637	-	92368469	1480667	42489	-	12017662
Hailakandi	5082521	4565	992	2006189	300	-	80	-	1510000	-	39483	1330734	190178
Hojai	3419877	37769	676175	159415	8	5515	763135	-	1005	-	182020	1034691	560141
Jorhat	29430896	460754	2981099	721944	2002626	1897692	9499320	47749	1148012	742010	244509	2658843	70263
Kamrup	69502876	4399185	2094670	1322638	1626505	2093069	22995943	60600	15541311	125711	1268720	5953904	120206
Kokrajhar	1323320.6	202804	80560	11465	7944	-	102302	-	.6	-	89352	0	828893
Karimganj	1264780	386380	76530	-	-	82910	300	6830	87588	3	3600	585000	35639
Lakhimpur	2029195	77447	58657	-	-	86040	269165	-	320092	-	500477	630	716687
Morigaon	7853643	161459	408230	816717	1153685	1443077	1139118	11183	4344	551421	291467	1824422	485
N. Guwahati	15921474	2559714	396898	665754	1578752	1079761	3042832	-	457421	49512	3224039	356778	2510013
Nalbari	220457237	151995	384269	661652	1215079	1109457	4302341	213973	856320	4899354	4945448	166705	2015506
Nagaon	16607026	2565928	239811	4167894	1344739	575696	2128810	59889	29613	734032	472281	913232	33751
N. Silchar	2684337	279699	22391	40346	199647	104043	109404	100	975	178871	72714	10386	16657

Pathasala	1666970	63979	69963	435602	85684	19801	182110	100	83435	26731	423245	11227	2650
Rangia	3350138	997004	76777	968727	1041	380999	180811	-	-	95740	438209	3806	207024
Sonitpur	3014613	17148	344494	92468	197170	87316	573858	90400	243138	1755	132826	106763	11272
Sibsagar	41088864	1907928	2450265	383436	312476	9388958	1901202	373915	5472309	3622816	9202595	4035	-
Shillong S	22	-	-	-	-	-	-	-	-	-	-	-	22
Tinsukia	30917280	250388	304363	57946	3659938	17214	14840862	111302	14972	600	304007	12873	113428
Bokakhat	1731735	105756	376464	529714	-	-	-	-	-	-	-	5	719796
Total uncleared amount for the year 2003-04= Rs.832036757.60													

Annexure - C/2

Treasury-wise & month-wise status of OB Suspense for payment items for the year 2004-05

Name of Treasury	Opening Balance	04/04	05/04	06/04	07/04	08/04	09/04	10/04	11/04	12/04	01/05	02/05	03/05
Barpeta	53673333	40956	6633074	54958	2567448	-	1678	8060000	37206624	20	1557	125	123608
Bongaigaon	1481576	239814	-	25894	12009	257603	25296	16320	561660	-	-	240892	102088
B. Chariali	344029	-	10618	0	-	-	50	172788	160573	-	-	-	-
Cachar	1357482	6748	64170	800	76407	55631	150589	-	601970	301161	-	77274	22732
Dispur	90988193	1473130	812229	309453	2864582	331947	734084	26793788	7599901	286138	2515631	35537	-
Dhubri	1256482	1377	-	2680	50826	39442	-	12073	195525	71810	543010	66193	273546
Diphu	26791319	3258781	4375327	-	1744041	-	8859127	-	426621	8073000	-	54422	-
Darrang	2021628	62449	126932	213075	29268	226741	1000	121628	212232	116540	65	248763	6629
Dhemaji	1842740	106905	-	1023298	135765	-	9539	137579	-	-	1450	-	428204
Dibrugarh	18757953	12720	21794	145505	4423	8078	367631	9225698	5688825	80083	6372	-	-
Goalpara	453922	16347	-	41316	710	172410	-	34972	-	31628	84760	50118	21661
Golaghat	5475858	921237	-	628	-	893630	1796281	105676	4	67974	2702	355966	1331760
Hailong	11026505	-	2016	39489	-	4515139	-	192114	147074	475624	4000000	1640120	1
Hailakandi	169705	-	62455	-	944	-	1192	(-9400)	(-10694)	115747	1800	-	7661
Hojai	631238	10702	-	460	13488	531210	-	61800	847	-	-	-	12731
Jorhat	15392619	2759490	651162	972634	1528663	51095	3242091	3116470	498867	1309310	172827	3252	-
Kamrup	193924055	1543851	3423294	2139628	1333231	16507706	49149836	47447142	1404149	9374029	18117974	4786	-
Kokrajhar	2349498	370	481476	67401	10000	142407	460022	80026	130978	-	12923	-	9638
Karimganj	2178934	-	-	-	-	18768	3	-	-	1366	2158767	-	30
Lakhimpur	3537701	44962	-	2800	10560	45420	93448	19831	440	492891	521690	101784	2203875
Morigaon	5313823	486173	10003	1016168	277362	8351	1016000	26755	6	-	-	-	-
N. Guwahati	26741942	9440	1313046	573080	655242	970511	429847	1038720	13149100	498633	379643	283	-
Nalbari	28352347	928920	906494	870497	285243	1867700	2249837	187788	113036	3483552	990738	348989	161195
Nagaon	11043947	68475	191638	84509	3033830	1044692	244743	261489	918561	702845	1057541	72244	33633
N. Silchar	10340891	-	9399	-	4089445	1899	3603666	90134	13963	1533332	8817	648241	341995
Pathsala	991476	15811	-	19602	35084	36907	152196	394564	-	6685	-	-	330627
Rangia	1473990	-	3772	65214	715	9895	-	65702	5879	60000	156831	772801	333181
Sonitpur	1827168	125884	149992	174510	0	-	55468	87122	152518	568	610539	27866	442696
Sibsagar	33540380	3427701	128	442757	481990	2153729	530868	809291	5600350	12885944	1788282	2190276	32200
Tinsukia	2682753	158033	17429	29135	9148	342387	68200	7530	-	71500	938328	384349	656714

Bokakhat	1062496	-	-	-	-	7236	-	23746	-	-	27544	-	1003970
Total uncleared amount for the year 2004-05 = Rs.557884330.00													

