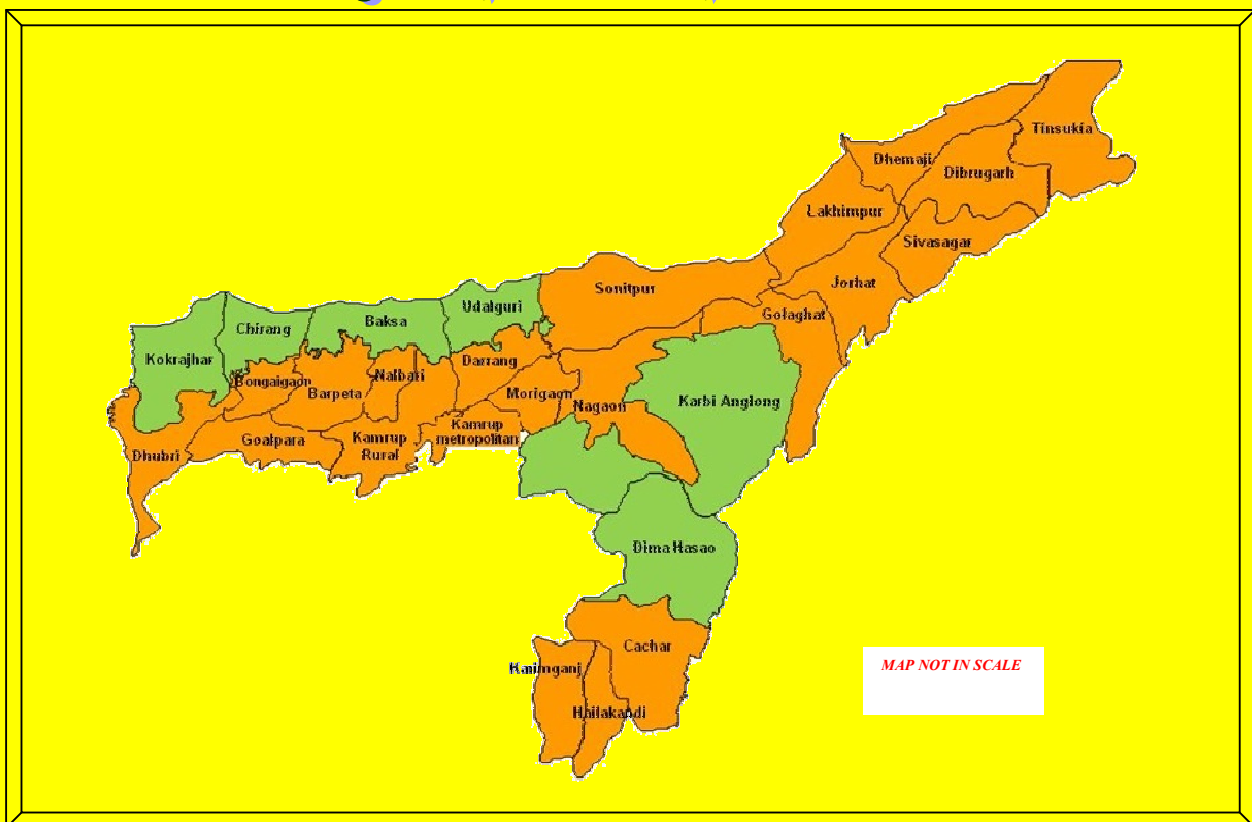




Office of the Accountant General (A&E), Assam, Maidamgaon, Beltola, Guwahati - 29



ANNUAL REVIEW ON THE WORKING OF TREASURIES IN ASSAM FOR THE YEAR 2014-15



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IN ASSAM FOR THE YEAR 2014-15**



ACCOUNTANT GENERAL (A&E), ASSAM

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PREFACE

Treasuries are institutions where Government revenues are collected, payments are made and valuables and other securities are kept for safe custody. Government has prescribed codes, manuals and procedures, to ensure smooth flow of treasury work and systematic maintenance of treasury records for future accountability. Periodical inspections are conducted to examine whether the rules and regulations made by the government are being observed. Inspection Parties also examine the maintenance of records in the treasuries and their preservation.

2. The “**Annual Review on the working of Treasuries in Assam**”, for the year 2014-15, has been prepared, to bring to notice of the Government, the irregularities/lapses, as observed during course of inspection of the treasuries and sub-treasuries of the state, by this office.

This review report is in three parts:

Part-I Introductory

Part-II Defects noticed during compilation and verification of accounts

Part-III Defects and irregularities noticed during local inspection of
Treasuries/sub-Treasuries

3. The deficiencies, as observed during inspection, are already being brought to the notice of the Government, through issuance of Inspection Reports from time to time. Necessary remedial measures are also being recommended, so that the deficiencies detected during the course of inspection may be reconciled.

4. I am hopeful that this report will be of use in bringing about systematic improvements in the future functioning of the treasuries.

Guwahati
Dated the 23rd March, 2016

(Deepak Narain)
Accountant General (A&E), Assam

GLOSSARY OF ABBREVIATIONS

ABBREVIATION	FULL FORM
A.G (A&E)	Accountant General (Accounts & Entitlement)
AC Bill	Abstract Contingency Bill
O.B.	Opening balance
C.B.	Closing balance
O.B. Suspense	Objection Book Suspense
RBI	Reserve Bank of India
PSB	Public Sector Bank
E.E.	Executive Engineer
CJM	Chief Judicial Magistrate
DFO	Divisional Forest Officer
TA	Temporary Advance
NRA	Non refundable Advance
FP	Final Payment
DAO	Divisional Accounts Officer
Dir.	Director
Dy. Dir./D.D.	Deputy Director
DoAT	Director of Accounts & Treasuries
DCC Bill	Detailed Countersigned Contingency Bill
PMM	Plus Minus Memorandum
R.O.V.	Register of valuables
AGPRMP	Assam Governance and Public Resource Management Programme
CTMIS	Comprehensive Treasury Management Information System
APDCL	Assam Power Distribution Co. Ltd.
CAG	Comptroller and Auditor General of India
MSO	Manual of Standing Orders
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
OM	Office Memorandum
S.O.	Subsidiary Order
TR	Treasury Rules
PWD	Public Works Department
VAT	Value Added Tax
GPF	General Provident Fund
Divn	Division

HIGHLIGHTS

HIGHLIGHTS

Sl. No.	Important items	Para No.
1.	Delay in submission of monthly accounts	2.1
2.	Wanting vouchers and schedules amounting to A876.90 crore from treasuries	2.2
3.	Diversion of funds amounting to A61.22 crore to 8443-Civil Deposit	2.3
4.	346 Treasury Inspection Reports, containing 1917 Paras, were outstanding at the end of 31-03-2015	3.2
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6.	Parking of funds amounting to A15.94 crore under 8443-Civil Deposits	3.3.3
7.	Unauthorised transaction of A21.24 lakh under Major Head 8443-Civil Deposits	3.3.4
8.	Non submission of DCC bills against the outstanding AC Bills	3.3.5
9.	Payment of A4.15 lakh after lapse of pension	3.4.1
10.	Retention of Pension and Commutation authorities beyond the period of validity	3.4.3
11.	Excess payment of pension for A2,78,053 by Public Sector Banks (PSB)	3.4.4
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13.	Irregular drawal of funds for A1.36 crore and transfer to Current Bank Accounts	3.5.6
14.	Excess payment of electricity bill for A4.73 lakh	3.5.7
15.	Non-deduction of VAT A8.28 lakh	3.5.9
16.	Non-submission of DCC bills for A17.99 lakh by the DoAT	3.5.11
17.	Non deposit of Revenue Receipts amounting to A19.84 crore under different heads	3.5.12

REVIEW

PART – I INTRODUCTORY

1.1 Administrative System – General

A number of the major financial activities of the government are carried out by the state treasuries. The administrative control of the Treasuries/sub-Treasuries lies with the 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 and the Sub-Divisional Officer (Civil) at the Sub-Division level. However, the Director of Accounts and Treasuries, Assam, controls the overall functioning of the treasuries. The Inspector General of Stamps, Assam, procures and distributes stamps to the Treasuries in Assam.

1.2 Organisational set up

(i) There were 29 (twenty nine) Treasuries (including Shillong South Treasury) and 34 (thirty four) sub-Treasuries functioning in Assam, as on 31st March, 2015. All of them are banking in nature and transact their business through accredited Public Sector Banks. Shillong (South) Treasury is a District Treasury, located in the State of Meghalaya. This Treasury is regarded as a Treasury of Assam for all practical purposes, as per the arrangement between the Government of Meghalaya and the Government of Assam, in consultation with the Accountant General (A&E), Meghalaya, Shillong and the Comptroller & Auditor General of India, New Delhi.

(ii) All District Treasuries and sub-Treasuries in the State, as well as the Shillong South Treasury in the State of Meghalaya, render their monthly accounts to the Accountant General (A&E), Assam. After computerisation of the treasuries and introduction of Comprehensive Treasury Management Information System (CTMIS), the Government of Assam has dispensed with the procedural requirement of submission of accounts by sub-Treasuries to the District Treasuries for incorporation in the monthly accounts of the District Treasuries and their submission to the Accountant General (A&E), Assam. Further, the Government of Assam has already introduced online payment of taxes through the State Bank of India and the accounts of these tax receipts are maintained by a Cyber Treasury attached to the Dispur Treasury. The Treasury Officer, Dispur, is responsible for submitting accounts to the Accountant General (A&E), Assam, in this regard.

(iii) Morigaon Treasury and sub-Treasuries at Bihpuria, Dhakuakhana, Gormur, Margherita, Naharkatia, Ramkrishna Nagar, Titabar and Bokakhat, transact their cash business through the United Bank of India. The sub-Treasuries located at Chapakhowa, Tihu and Belsor transact cash business through the Union Bank of India, United Commercial Bank and Central Bank of India respectively. The remaining Treasuries and Sub-Treasuries transact their cash business through the State Bank of India.

(iv) A list of Treasuries/sub-Treasuries functioning in Assam is given in [Appendix – I](#).

**PART II: DEFECTS NOTICED DURING
COMPILATION AND VERIFICATION
OF ACCOUNTS**

Defects in compilation and verification of accounts

2. Compilation process

As per the provisions of Article 150 of the Constitution of India and Section 10 of Comptroller and Auditor General of India's DPC Act 1971, the Accountant General (A&E), Assam, is responsible for compiling the accounts of the Government of Assam. District Treasuries/sub-Treasuries render monthly accounts, incorporating the total receipts and expenditure, including transactions under the Public Accounts, covering all government departments under their respective jurisdictions, to the Accountant General (A&E). Monthly accounts are supported by the Cash Account and List of Payments with the various schedules of receipts and payments relating to all the heads of account. Along with such accounts, treasuries furnish various supporting documents, including vouchers and challans. The Treasury Section in this office receives monthly accounts from all treasuries. The Accountants of Treasury Sections verify the monthly accounts with the respective sub-accounts, to see that the Major Head figures shown in the main accounts tally with the Major Head totals shown in the sub-accounts for each Major Head. The monthly Accounts are then sent to the Compilation Sections and other Sections for detailed compilation and preparation of Monthly Civil Accounts.

2.1 Delay in submission of monthly accounts

The Account Code Vol-II provides that treasuries should submit their monthly accounts, along with related documents, to the Accountant General (A&E), Assam, in two lists viz. *First List*, for transactions pertaining to the period from 1st to 10th of the month and the *Second List* for the remaining transactions, pertaining to the period from 11th to the last day of the month. However, after computerization of treasuries and introduction of the Comprehensive Treasury Management Information System (CTMIS) software in 2006, the Government of Assam has issued an order that the treasuries in Assam are to submit their monthly accounts in one List and by 10th of the following month. The position of rendition of monthly accounts by the Treasuries/sub-Treasuries in Assam is yet to reach the desired level. Delay in rendition of monthly accounts was observed in respect of Dibrugarh, Dispur, Jorhat, Nalbari, Sonitpur, Tinsukia, Morigaon, Nagaon, Hailakandi, Cachar, Golaghat, Haflong, Garmur, New Silchar, Udalguri, Dergaon, Bokakhat, Rangia, Pathsala, Charaideo (Sonari) and Badarpur, Treasuries/sub-Treasuries during the year. The extent of delay in rendition of monthly accounts by the Treasuries and sub-Treasuries in Assam, for the year 2014-15, is shown in Appendix – II.

2.2 Non-receipt of vouchers/schedules from Treasuries

As per Rule 4 of the Assam Treasury Rules and Subsidiary Orders, List of Payments, supported by vouchers and payment schedules, and Cash Account, supported with receipt schedules and challans, should be submitted to the Accountant General (A&E), Assam, along with the Monthly Accounts.

While compiling the accounts, it was observed that the Lists of Payment and Cash Accounts, submitted by most of the treasuries, along with Payment Schedules and Receipt Schedules, were not fully supported by vouchers and challans. Consequently, the amounts pertaining to wanting vouchers in the Payment Schedules and challans in the Receipt Schedules, were booked under the head 'Objection Book Suspense (OB Suspense)' under the Major Head '8658 – Suspense', instead of the final head of account. The Objection Book Suspense would ultimately be cleared after receipt of the wanting vouchers/challans from the treasuries concerned. The expenditure thus reflected against the concerned functional Major Heads, would not show the true picture of receipts and payments. As such, accounts compiled by this office would not reflect the true and correct picture of receipt and expenditure. For clearance of OB Suspense, this office has to carry out extensive correspondence with the treasuries for certificates of payment and receipts, in lieu of vouchers and challans.

Due to non-receipt of vouchers along with Payment Schedules during the year, an amount of A876.90 crore had to be kept under Objection Book Suspense, after closing of annual accounts for 2014-15. The position of year-wise "OB Suspense", for the years from 2001-02 to 2014-15 is shown below:

Amounts lying under the head "OB Suspense for the year 2014-15

Year	Amount in A
2001-02	45,20,46,858.20
2002-03	118,09,71,470.00
2003-04	52,82,67,370.60
2004-05	36,32,79,676.00
2005-06	17,53,34,207.00
2006-07	33,03,13,600.00
2007-08	20,53,64,664.00
2008-09	28,76,17,229.00
2009-10	249,71,92,242.00
2010-11	27,64,51,352.00
2011-12	10,99,33,624.00
2012-13	48,90,16,624.00
2013-14	25,36,12,507.00
2014-15	161,96,38,674.00
Total	876,90,40,097.80

2.3 Diversion of fund to Major Head 8443 – Civil Deposits

As per Para 4.19 of the Assam Budget Manual, Departmental authorities are to incur expenditure for the purposes for which it was approved by the State Legislature. Article 284 (A) of the Constitution of India states that all moneys deposited with Government, other than Revenues and Public Money, shall have to be credited to the Public Account of the States. The List of Major and Minor Heads of Accounts of the Union and the States and Para 5.3 of Assam State Budget Manual stipulate that the Public Accounts contain the funds for which the State Government is custodian but not the owner. S.O. 50 below rule TR-16 of Assam Treasury Rules stipulates that money should be drawn from Treasury only when it is actually required for immediate disbursement.

During the course of inspection of the Dispur, Cachar and Goalpara treasuries, it was noticed that departmental authorities withdrew A61.22 crore, as shown in Appendix – III, at the fag end of the year 2013-14, from the Consolidated Fund of the State, by debiting the Service Heads and crediting the amounts to the Major Head ‘8443 – Civil Deposits’, apparently in order to avoid lapses of budget grants. Diversion of funds, without approval of the State Legislatures, was in violation of Financial Rules.

2.4 Non-submission of Plus-Minus Memorandum

As per Article 110 of Accounts Code Vol-II, it is the duty of the Treasury Officers to submit the monthly statement of Plus and Minus Memorandum (PMM), showing minor head wise Opening Balance (OB), amounts received during a month, Re-payments made and Closing Balance (CB), in respect of each minor head, immediately after closing of a month’s account, to the Accountant General (A&E), Assam. **The accuracy of the deposit accounts maintained in the Accountant General’s Office can not be verified without receipt of the Plus and Minus Memorandum. Records maintained in this office revealed that, during the year, 10 treasuries submitted Plus and Minus Memorandum every month, 36 treasuries submitted it partially for some months, 3 treasuries did not maintain the accounts of Plus and Minus Memorandum and the remaining 12 treasuries did not submit Plus and Minus Memorandum at all.** The summarised position of submission of Plus and Minus Memorandum by treasuries during the year is shown in Appendix – IV.

**PART III: DEFECTS AND OTHER
IRREGULARITIES NOTICED DURING
INSPECTION OF TREASURIES/SUB-
TREASURIES**

3. Introduction

The Treasuries and Accounts Department of the Government of Assam was created to ensure strict compliance of the Assam Treasury Rules 1937, Other Financial Rules and Procedures relating to all Government transactions. The functioning of the Department has assumed greater significance over time, with the growing need for better financial control over the increasing number of Government transactions involving huge public expenditure.

Treasury management, of late, has become a much more challenging task because of the expenditure commitments of the Government increasing at a rate higher than the growth in its revenue receipts, resulting in increasing pressure on Government Finances. Treasury officials, at all levels, are the vital link in the government delivery system. Treasuries have attempted to develop their functioning by improvements in systems and procedures. Some of the major initiatives in this regard include the implementation of the CTMIS and payment of pensions through banks.

3.1. Planning and conduct of inspection:

The inspection of Treasuries and sub-treasuries is conducted by the inspection parties of this office, in accordance with the provisions contained in paras 775 to 783 under Part-VI of CAG's MSO. The object of this inspection is to assist Departmental authorities in establishing a system where treasuries work strictly in accordance with the Assam Treasury rules and other rules and orders of the government issued from time to time. 18 Treasuries, 16 sub-treasuries and the Directorate of Accounts and Treasuries were inspected during the year 2014-15. Details of Treasuries and sub-treasuries inspected during the year 2014-15 are shown in Appendix – V.

3.2 Position of outstanding inspection reports and paras

Details of outstanding Inspection Reports (IRs) and paras are shown in Table below

Table: Position of outstanding (IRs) and paras

Details of outstanding Inspection Reports/paras	No. of Inspection Report	No. of paras
OB as on 01-04-2014	384	3101
Addition during the year	30	357
Total	414	3458
Settlement during the year	68	1541
CB as on 31-03-2015	346	1917

Consequent upon rigorous pursuance with the Director of Accounts and Treasuries, Commissioners, Deputy Commissioners of the concerned Districts and Treasury Officers, for the settlement of outstanding inspection reports/paras, 68 Inspection Reports, with 1541 paras, were settled during the year 2014-15. 346 Inspection Reports, with 1917 paras, are still remained outstanding, as on 31-03-2015.

3.2.1 Non-submission of first compliance reports by the Treasuries

After the inspection of Treasuries/sub-Treasuries, inspection reports are dispatched, with a request to ensure furnishing of the first compliance report within five weeks from the date of issue, in accordance with the provisions contained in Rules 4(5) and S.O.6 of Assam Treasury Rules. The Director of Accounts and Treasuries is required to keep a watch over the settlement of outstanding paras.

Copies of all inspection reports are issued to the Treasury Officers and higher officers for compliance within a period of five weeks. Out of 35 units (including DoAT), 10 units had not submitted the first compliance report till December, 2015. 25 compliance reports were received late.

3.2.2 Non inspection of Treasuries by the Deputy Commissioner and DoAT

As per S.O. 6 of the Assam Treasury Rules 1937, the Deputy Commissioner of the concerned District should inspect the working of the Treasury at least once in every financial year and ensure that the procedures observed at the Treasury are in accordance with the Rules and Orders issued from time to time and that the accounts and other records are being maintained as per rules and codal provisions. During inspection of Treasuries in 2014-15, it was noticed that no such inspection had been conducted in 8 (out of 34) treasuries, by the concerned Deputy Commissioners.

As per Rule 4, S.O.2 & 6 of Assam Treasury Rules 1937, the Director of Accounts and Treasuries (DoAT), Govt. of Assam, should inspect each Treasury at least once every year. During the course of inspection of Treasuries during the year 2014-15, it was observed that no such inspection had been conducted by the DoAT in 17 Treasuries out of 34 Treasuries.

3.2.3 Records of Strong Room

As per paras 4 (a) & 4 (b) of the Assam Treasury Rules and Subsidiary Orders, no place should be used as a strong room, unless it is certified to be secured and fit for use by the authorised authorities. The Treasury Officer should obtain fitness and safety certificates and position of sentry posting in the Strong Room, annually, from the Executive Engineer, PWD (Building) Division and the District Superintendent of Police. These certificates are to be placed in a conspicuous place in the Strong Room.

During inspection, it was observed that the above procedure was not followed in Goalpara, Dibrugarh, Jorhat, Tinsukia, Morigaon, Karimganj, Lakhimpur, Haflong and Hailakandi Treasuries.

3.2.4 Non verification of valuables/chests by departmental officers

As per Rule 58 of the Assam Financial Rules, Departmental Officers are required to keep their duplicate keys in a sealed cover in the Strong Room of the Treasury and the Treasury Officer is to maintain a Duplicate Key Register. The Departmental Officers are to physically verify the sealed cover every year, to ensure that the keys kept by them are intact and a note to that effect is required to be recorded in the Register of Duplicate Keys. Further, Rule 61 of the Assam Financial Rules provides that cash chests or sealed bags, belonging to other departments, may be lodged in the treasury, for safe custody. Departmental Officers are required to verify the deposited articles at least once a year, in the month of April and record a certificate with their signatures and date in the Register of Valuables maintained in the Treasury. This certificate was not found recorded in the Register of Valuables maintained at Darrang, Dibrugarh, Jorhat, Sonitpur, Cachar, Haflong, Lakhimpur, Goalpara and Dhubri Treasuries, indicating that the necessary verification had not been carried out in these treasuries. A statement indicating the position of verification of valuables, shown in the Valuable Register, maintained in the Dibrugarh and Darrang Treasuries, is at Appendix – VI.

3.2.5 Non obtaining of security deposits

The provisions of Rule 106 of the Assam Financial Rules states that, subject to any general or special instructions prescribed by Government in this behalf, every Government servant, whether gazetted or non-gazetted, who is entrusted with the custody of cash or stores, shall be required to furnish security for such amount as a department of the State Government may prescribe, according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it. It was, however, noticed that the procedure was not followed in the Goalpara, Kamrup and Sonitpur Treasuries. The Treasury Officers were advised to follow the rules in force and obtain sufficient securities, as prescribed by the Govt., from such Officials immediately.

3.2.6 Non withdrawal of valuables from Strong Rooms

As per Rules 58 and 61 of the Assam Financial Rules, the Departmental Officers should verify the valuables/articles kept in the Treasury Strong Room in the month of April each year and a note in this regard is to be kept in the Register of Valuables, as a token of verification of the articles. During scrutiny of the Valuables

Register of the Nalbari Treasury, it was noticed that 135 items, in sealed trunk/cover, containing valuable items and duplicate keys of various departments, received during the period from 20-09-1977 to 31-04-2014, had remained in the Strong Room but neither had the concerned Departmental Officers verified the valuables annually, nor were they taken back by them. Non-verification of valuables by the Departmental officers may possibly lead to damage of the valuables and also result in unnecessary occupation of the valuable space of the Strong Room.

3.2.7 Retention of currency amounting to A16.75 lakh in the Strong Room

As per Rules 61 (a) (1) of Assam Financial Rules, 1937 un-disbursed pay of the past month of the Police Department and money in the hands of the Police, for purposes of investigation, not involving the identity of the precise coins or notes, may be lodged in the Treasury.

On scrutiny of the Register of Valuables maintained in the Nalbari Treasury, it was noticed that an amount of **A16,75,380** was kept in a sealed trunk, vide order dated 05-10-2001, in connection with the Nalbari PS Case No. 210/2001 under Sections 7/9/12/13 in the Prevention of Corruption Case R/W/Sec 109/120B/34 IPC, and had been retained in the Strong Room since 09-10-2001, without any verification by the depositor from time to time, as was required under the codal provisions. Blocking of currency without circulation leads to loss of Government Revenues and paper currency kept in the Strong Room for long periods may lead to damage. The reasons for keeping paper currency in the Strong Room, instead of keeping the same into the Public Account, could not be ascertained. Parking of paper currency, without circulation for more than 14 (fourteen) years, blocked in a sealed trunk, is leading not only to loss of revenue of the State Government in the form of RBI interest by means of investment through Treasury bills etc., but also to loss of revenues to the Govt. of India.

3.2.8 Maintenance of Stamp Accounts

3.2.8.1 Improper maintenance of receipt, custody, distribution and sale of stamps

a) Registers of Stamps were found maintained in all Treasuries/sub-Treasuries, but differences in the balances of stamps, as shown in the manual register, with those maintained in the CTMIS module, were noticed during the inspection of Treasuries/sub-Treasuries listed in Appendix – VII. As a result of these differences, the actual position of stamps could not be ascertained.

b) Transactions against denominations of A1, A2 and A5 were not reflected in the stock account of the Tinsukia Treasury.

- c) There was sale/ transfer of 131600 stamps, as per the manual stock account, whereas in the CTMIS module, sale/ transfer of only 12100 stamps was indicated, in the Tinsukia Treasury, during the month of June, 2014. The reason for this discrepancy could not be verified in inspection.
- d) Stock Account of the Tinsukia Treasury, prior to 01/2010, could not be produced for inspection.
- e) Treasury Officer, Tinsukia, stated that, while forwarding stamp papers of various denominations, Kamrup Treasury wrongly sent 4 packets of denomination A5 instead of denomination A10, resulting in short supply and difference of money value of A20,000. The matter was not taken up with the Treasury Officer, Kamrup.

3.2.8.2 Stock of damaged and obsolete stamps

Para 13 of Section 6 of Part-I of the Assam Stamp Manual stipulates that all unserviceable and spoiled stamps, which are the property of the Government of Assam, shall be destroyed by the fire, in presence of the Deputy Commissioner. This duty must be carried out personally by the Deputy Commissioner and cannot be delegated. On verification of the Strong Rooms of the Haflong, Jorhat and Goalpara Treasuries, it was noticed that huge stocks of obsolete and damage stamps, worth A64.99 lakh, had been retained in the Strong Room, without any action to destroy the same. The details of damaged and obsolete stamps are shown in Appendix – VIII. Non-destruction of stamps resulted in inflated figures of stock. Necessary action may be taken to destroy the same after observing the above codal provisions.

3.3 Deficiencies related to accounting of treasury transactions

3.3.1 Non deposit of passed challans into the Government Account

The Finance (Taxation) Department is responsible for the administration of taxes on sales, trade etc., in the state. The Commissioner of Taxes is the Head of the Department and is responsible for the administration of all taxation measures, as also general control and supervision over the Zonal and Unit offices and the staff engaged in collection of taxes and for guarding against the evasion of taxes. The functioning of the Department is governed by the provisions of the Assam Value Added Tax Act, 2003, the Central Sales Tax Act, 1956, the Assam Entry Tax Act, 2008, the Assam Professions, Trades, Callings and Employments Taxation Act, 1947, the Amusement and betting Taxation Act, 1939, the Assam Taxation Act, 1990, the Assam Agriculture Income Tax Act, 1939 and various administrative orders issued from time to time. Further, as per General Financial Rules, the Controlling Officers are responsible for ensuring that all sums due to the Government are regularly realised and duly credited to the Govt. Account.

During inspection of Treasuries and sub-Treasuries, it was noticed that challans for A48.76 crore, for the year 2013-14, passed by the Treasury Officers of Nalbari, Dibrugarh, New Guwahati, Dhubri, Sonitpur, Karimganj, Kokrajhar, Tinsukia, Darrang, Cachar, Kamrup District Treasury (Amingaon), Lakhimpur, Kamrup, Nazira, Titabar and Margherita, under various Major Heads (such as 0020, 0021, 0022, 0028, 0039, 0040 etc.), were not credited into the Govt. Account by most of the Tea gardens. There was also non-deposit of: (i) excise duties by the vendors of wine shops, (ii) sales tax by various firms, companies and industries and (iii) taxes on vehicles by the State Transport Authority and DTOs, Inspectors etc. Moreover, it was also observed that the Challan Registers, Subsidiary Receipt Registers and Lapsed Receipt Registers were not reconciled by the concerned Treasury Officers to identify non-deposit of passed challans into the Government Account, although it was the primary duty of the Treasury Officers to identify such cases immediately and bring them to the notice of the concerned DDOs. The consolidated position of lapsed receipt challans (i.e. challans passed by the Treasury Officers but not credited into the Government Account under various major heads) is shown in Appendix – IX.

3.3.2 Non-Lapsing of Deposits unclaimed for more than three accounting years

As per TR-16 (S.O. – 101 & S.O. – 102), deposits not exceeding three rupees unclaimed for one whole account year, balances not exceeding the rupees of deposit partly. Repaid during the year then closing, and all balances unclaimed for more than three complete accounts years will, at the close of March in each year be credited to Government by means of Treasure entries in the Accountant General (A&E)'s Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Comptroller, immediately after 31st March, at least in the form prescribed by the Comptroller & Auditor General of India.

A statement of lapsed deposits statement should then be prepared from the entries in the register of deposits and sent to the Accountant General (A&E), Assam, for transferring the lapsed deposit amounts, as government revenue, under the Major Head '0075 – Misc. Government Services, 101 – unclaimed deposits'. Subsequent repayment, on receipt of sanction from the government, is to be made from the head '2075 – Misc. Government Services' and not from '8443 – Civil Deposits'. During inspection of Treasuries during 2014-15, it was noticed that, out of 34 Treasuries/sub-Treasuries, 15 Treasuries/Sub-Treasuries had not followed the above prescribed procedure.

3.3.3 Parking of funds amounting to A15.94 crore under 'MH-8443-Civil Deposits'

S.O. 50 of the Treasury Rules & Subsidiary Orders, Rule 290 of the Central Treasury Rules and Rule 85 (a) of the Assam Finance Rules prohibit withdrawal of funds from the Government Account, unless they are required for immediate disbursement. Any withdrawals made to prevent lapses of budget or in anticipation of

demands, are objectionable and constitute breach of financial regularity. Further, sub-para 2 of para 1.4 of the Assam Budget Manual, 2012 (updated), stipulates that all unutilised funds, provided in the Budget, lapse at the end of the financial year. Further, Article 284 (A) of the Constitution of India stipulates that all moneys deposited with Government, other than Revenues and Public Money, shall have to be credited to the Public Account of the States. Para 5.3 of the Assam State Budget Manual also stipulates that Public Account contains the funds for which the State Government is custodian but not the owner. As per the above rules and provisions, no public money should be transferred to the Public Account.

Finance Department, vide OM No. BB/191/2013/27 dated 10-09-2013 and OM No. BB/191/2013/30 dated 13-09-2013, instructed all DDOs to close their Current/Savings Bank Accounts and deposit the balance under the Major Head '8443' for three months and, if the concerned DDO failed to utilise the amount within three months, the amount was to be returned to the respective Service Heads under the Minor Head '911-Reduction of expenditure'.

Test check of records revealed that the most DDOs under the Tinsukia, Dhubri and Kamrup District Treasury, Amingaon, had current/savings bank accounts as detailed below and that the above DDOs, in response to the abovementioned Govt. order, withdrew the following amounts and deposited them under the Major Head '8443'.

Challan Date	Challan No.	Name of DDO	Deposit Amount in A	Amount incurred in A	Balance as of date in A
29-09-2013	Nil	D.C., Tinsukia	25,34,02,594	14,23,33,905	11,10,68,689
01-10-2013	Nil	D.C., Dhubri	2,72,51,492	57,36,977 49,58,890	1,65,55,625
01-10-2013	8443/C/0002 & 2013/10/00763	D.C., Kamrup(R)	5,70,64,000	56,94,302 48,14,000 & 1,47,87,500	3,17,68,198
Total					15,93,92,512

Drawal of funds from the Consolidated Fund of the State and parking them in the Major Head '8443 – Civil Deposits', without utilisation, not only violates the financial rules but also delays the implementation of development schemes, thereby affecting the development of the State. Moreover, beneficiaries are deprived from the intended benefits of the schemes.

3.3.4 Unauthorized transaction of A21.24 lakh under the Major Head '8443'

As per TR-16 (S.O. – 101 & S.O. – 102), deposits not exceeding three rupees unclaimed for one whole account year, balances not exceeding the rupees of deposit

partly. Repaid during the year then closing, and all balances unclaimed for more than three complete accounts years will, at the close of March in each year be credited to Government by means of Treasure entries in the Accountant General (A&E)'s Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Comptroller, immediately after 31st March, at least in the form prescribed by the Comptroller & Auditor General of India.

Scrutiny of records of the Sonitpur Treasury revealed that an amount of **A21.24 lakh** was refunded to the depositors after lapses of deposit under the Major Head '8443-Civil Deposit'. Details of payment deposits, after lapses of deposit under '8443- Civil Deposits', are shown in the Table below:

Table : Payment of deposits after lapses

Month of refund	Minor Head	Particulars	Challan No.	Challan date	Challan Amount in A	Refund amount in A
May/2013	103	Security	8443/C/0006	12-04-2007	12,500	12,500
	101	Implementation of Scheme	8443/C/63	24-03-2007	428,00,000	7,42,000
	-do-	Untied fund	8443/C/0041	31-03-2008	41,00,000	1,39,500
	-do-	-do-	8443/C/0012	08-02-2007	10,00,000	25,000
	-do-	-do-	8443/C/0016	08-12-2006	30,00,000	2,00,000
	-do-	-do-	8443/C/28	10-03-2007	43,00,000	4,10,000
	-do-	-do-	8443/C/64	24-05-2004	15,00,000	25,000
	-do-	-do-	8443/C/40	31-03-2008	20,00,000	20,000
	-do-	-do-	8443/C/41	31-03-2008	41,00,000	14,330
	-do-	-do-	8443/C/34	28-03-2008	85,83,000	60,000
	-do-	-do-	8443/C/71	28-03-2007	1,40,50,000	4,76,000

3.3.5 Non submission of DCC bills against the outstanding AC bills

In terms of Rule 309 of CTR, read with the provision of para 12.6 of Budget Manual of Government of Assam the drawal of A.C Bill shall be regularized by submitting D.C.C bill preferably by 2nd day but not later than 25th of the month following the month of drawal. Under no circumstances, subsequent A.C. Bills submitted by the concerned Drawing and Disbursing Officers, should be passed by the Treasury Officers for payment, until they have been certified by the DDOs concerned that the earlier drawals in A.C. Bill have been regularized by submitting D.C.C bill. Treasuries are required to maintain a register for Abstract Contingency Bills, in which all the A.C. Bills drawn by the Drawing and Disbursing Officers are to be entered, to watch the submission of D.C.C. Bills.

Treasury Officers did not follow the above procedure, which was in violation of the orders issued by the Directorate of Accounts and Treasuries, Assam, Guwahati, vide letter No. DA.33/2004/34 dated 18-02-2010. A few examples of non submission

of DCC Bills till the end of 2013-14, drawn from the Karimganj, Kamrup and Darrang Treasuries, are appended below:

Statement showing the outstanding AC bills drawn from treasuries during the year 2013-14

Name of Treasury	ACC Bill No. & date	Name of DDOs	Amount in A	Date of passing the Bills
Karimganj	1, 2 & 3 dt.05-03-2014	Election Officer, Karimganj	2,47,17,000 62,46,000 13,44,400	11-03-2014
	2 dt.29-03-2014	-do-	30,94,000	29-03-2014
	1136 dt.29-03-2014	S.P., Karimganj	43,59,415	30-03-2014
	Total			3,97,60,815

Name of Treasury	Date of drawal	Head of Account	Amount in A
Kamrup	29-07-2013	2070-(OAS)-16-MV	10,00,000
	02-07-2013	-do-	12,00,000
	15-05-2013	-do-	10,00,000
	21-08-2013	2070-(OAS)-15-MV	31,75,798
	20-08-2013	2070-(OAS)-16-MV	8,00,000
	20-12-2013	-do-	7,00,000
	17-10-2013	-do-	7,00,000
	31-10-2013	2070-(OAS)-15-ME	79,96,021
	27-02-2014	2070-(OAS)-16-MV	9,00,000
	16-09-2013	-do-	7,00,000
	22-01-2014	-do-	8,00,000
	18-03-2014	-do-	9,00,000
	10-03-2014	2070-(OAS)-15-ME	10,67,050
	18-11-2013	2070-(OAS)-16-MV	9,00,000
	30-03-2014	2070-(OAS)-15-ME	1,19,00,000
	30-03-2014	-do-	83,30,000
	30-03-2014	-do-	71,62,241
	30-03-2014	-do-	2,21,31,774
	11-03-2014	2015-Election	69,95,000
	11-03-2014	-do-	2,91,81,000
30-03-2014	-do-	34,65,600	
Total			11,10,04,484

Name of Treasury	Name of DDO	Month of drawal	TV No.	Major Head	Amount in A	Bill type
Darrang	Election Officer	03/2014	4	2015	51,16,000	T
	-do-	-do-	3	-do-	2,02,44,000	C
	-do-	-do-	2	-do-	11,01,000	W
	-do-	-do-	9	-do-	23,34,400	W
Total					2,87,95,400	

3.4 Pension and GPF related issues

3.4.1 Payment of A4.15 lakh after lapse of pension

As per Subsidiary Orders 158 to 160 of the Assam Treasury Rules, if a pension payable in India remains un-drawn for more than 12 months, the pension shall cease to be payable. If the pensioner subsequently applies for payment, the paying officer may resume payments. He shall not, however, make payment if the pension in arrears is to be paid for the first time or if the amount of arrears exceeds **A1,000**, without the sanction of the authority by whom the pension was sanctioned, which shall be obtained through the Accountant General (A&E), Assam. If the suspension of payment is attributable to error or neglect by any public officer, the Accountant General (A&E), Assam, may direct payment of the arrears, without taking the orders of the Government.

On scrutiny of the Bank Scroll/Subsidiary Register of payment of pension, it was observed that arrear payments of pension have been released to pensioners, by the Sonitpur and Nalbari Treasuries as follows:

Name of Pensioner	PPO No.	Month of Pension	Net payment in A	Period
Suren Boruah	903701034542	10/2014	2,33,343	22 months
Tarulata Chakraborty	POL/14226	02/2014	1,81,867	23 months

3.4.2 Non maintenance of Pension Index Registers

As per S.O. 150 of the Assam Treasury Rules & Subsidiary Orders, each Disbursing Officer should maintain a Pension Index Register in Form TR-19 and enter in it all Pension Payment Orders received from the Pension Authorizing Officers. Details of PPOs transferred to the accredited banks, or returned to the offices from where they were issued due to non-appearance/death of the Pensioner etc., should be recorded in this register, under the dated initials of the Treasury Officer. It was noticed that the procedure was not followed in the Goalpara, Dispur, Kamrup District Treasury (Amingaon), Titabar, Biswanath Chariali and Gohpur Treasuries.

Further, it was observed that authorities for payment of commutation of pension received after payment of pension; amounts commuted and the commuted value of pension, was not being recorded in the pension payment registers maintained in these Treasuries. It was also observed that, while forwarding the both halves of PPOs to the Public Sector Banks, the entire sets were being sent, without keeping any record for reference.

There was no system of reconciliation of pension payments made by Public Sector Banks with the records noted in the Pension Payment Register. As such, excess draws, if any, from the Govt. Exchequer could not be ascertained.

The concerned Treasury Officers were requested to review the Pension cases at their level and recover the excess already paid and also to maintain the Pension Index Registers in the prescribed format.

3.4.3 Retention of pension and commutation authorities beyond the period of validity

Authorities of pensionary benefits, issued by the Accountant General (A&E), Assam remain valid for one year from the date of issue. On scrutiny of commutation of pension cases, it was observed that commutation authorities had been lying in the Dhubri and Goalpara Treasuries for more than one year, thereby becoming time-barred. These authorities should, therefore, have been returned to the issuing authorities, after recording a non-payment certificate on the body, duly signed by the Treasury Officer. Illustrative examples are shown below:

Name of Treasury	Name of the Pensioner	Commutation authority No.
Dhubri	Bibhuti Singh Choudhury	ADP/PPO/GPO/2011/005117-DPS/77/1082 dt.25-11-2013
	Bijoy Krishna Barman	ADP/PPO/GPO/2010/002687/21-PS/77/1404 dt.31-01-2014
	Sahabuddin Bepari	ADP/PPO/GPO/2012/007639-DPS/77/1009 dt.11-11-2013

Name of Treasury	Name of Pensioner	PPO No./ Authority No.	Date of issue/ received	Date of payment
Dhubri	Smti. Renu Bala Roy	906203037395	04-09-2012	05-03-2014
	Smti. Sharmila Haloi	906503037395	26-02-2013	28-10-2014
	Shri Sankar Pd. Baruah	906670103729	10-06-2013	30-10-2014
	Shri Bimalendu Sarma	906411201028	05-04-2013	19-07-2014
	Shri Anil Kr. Singha	Pen-5/D/05/13-14/2105	15-09-2013	Lying in the treasury till the date of inspection
Goalpara	Shri Abad Ali	912311201618	20-05-2013	-do-
	Shri Subash Ch. Sarmah	912401023982	10-06-2011	-do-
	Shri Kshirode Ch. Ray	ADP/PPO/GP O/2013/012655	28-06-2013	-do-
	Smti. Champaboti Rabha w/o late Surendra Rabha	ADP/PPO/GP O/2011/005338	03-01-2012	-do-

3.4.4 Excess payment of pension by Public Sector Bank (PSB)

Scrutiny of Bank Scrolls of pension payments made by UCO Bank, Udalguri Branch, for the month of July, 2014, on behalf of the Darrang Treasury, revealed that actual admissible pensions due for the month of July, 2014, in respect of 24 Pensioners, were shown in a column 'Other pay' of the said Bank Scrolls, while the 'Gross Pay' and 'Net Paid' columns reflected twice the amounts of the 'Other Pay' column and the bank released the amount of 'Net Paid' column (i.e. twice of the admissible pension for the month of July, 2014), resulting in excess payment of pension amounting to A2,78,053, to 24 Pensioners, as shown in Appendix-X. Moreover, it was also observed that medical Allowance of A3,600, instead of the due medical allowance of A600, for the month of July, 2014, had been paid to Sri Ratan Daimari, holder of PPO No.943601017820 for the same month. Bank Scrolls of other months could not be verified during inspection, due to non availability of the same in the Treasury. Necessary action may be taken to obtain the bank scrolls of previous months from the concerned bank, duly verified by the Treasury Officer and arrangements may be made for immediate action in regard of the excess payment of pension. The Treasury Officer, in his reply dated 29-06-2015, stated that the matter had been communicated to the Branch Manager, UCO Bank, Udalguri Branch. Final reply was awaited (February, 2016). Since more than 99% of Pension Payments are made by the P.S.Bs and every P.S.B. has developed different Pension Payment Packages, which vary from Bank to Bank, to avoid such anomalies, Govt. may consider issuing necessary directives to the Bank authorities for bringing about uniformity in the Pension Packages, to avoid any excess/less payments of pension to the Pensioners.

3.4.5 Observation on lapsed / cessation of Pension

As per T.R. 16 and S.O. 158 and 159 of the Assam Treasury Rules and orders issued by the Govt. from time to time, PPOs/FPPOs which had lapsed, due to the death of Pensioners (including Family Pensioners), or where there was no other claimant to receive Family Pension against such authorities, should be returned to the issuing authorities viz. Accountant General (A&E), Assam, or the Director of Pensions, Assam, as the case may be. At present, pensions are disbursed by the Public Sector Banks and PPOs are lying with the bank. Such PPOs may be collected from the concerned banks, with the last payment certificates, for onward transmission to issuing authorities. It is the duty of the Treasury Officer to submit the six monthly statements of lapsed/un-drawn pension cases to the concerned authorities, after making necessary entries in the treasury records. If there are no such cases existing in a span of six months, then a 'NIL' statement should be sent to the aforesaid authorities. It was, however, observed that the Goalpara, Gossaigaon, Shillong(S), Barpeta, New Guwahati, Sonitpur, Biswanath Chariali, Haflong, Kamrup District Treasury (Amingaon), Margherita, Lakhimpur and Sarupather Treasuries, did not maintain such records or submit the six monthly report on undrawn pension cases. Treasury Officers were requested to pursue the matter with the concerned pension

disbursing banks, for submission of said report to the treasuries, for onward submission of said reports to the Accountant General (A&E), Assam.

3.4.6 Misclassification of GPF payment under the 'Major Head 8009-GPF'

On scrutiny of the Subsidiary Payment Register under the Major Head '8009-State Provident Fund', it was noticed that the transactions relating to payment of GPF Temporary Advances/Non-refundable Advances, in respect of non-AIS Govt. servants, were booked wrongly under the Major Head '8009-GPF, 104-AIS Govt. servants', instead of '8009 – GPF – 101', by the Barpeta, Kamrup (Metro), Kamrup District (Amingaon), and Kaliabor treasuries, as shown in Appendix – XI.

Wrong booking of Non Refundable Advances, Final Payment and Temporary Advances of GPF, under the minor head '104-GPF (AIS)', instead of '101-GPF', may lead to adverse balances in the minor head 104.

3.4.7 Deduction of GPF subscription at excess/less than the prescribed rates

As per the provisions of Rule 10 (1) of the Assam Service GPF Rules, 1937, subscriptions towards GPF should not be less than 6.25% and more than 15.6% of the basic pay (Basic Pay = Pay in the pay band + Grade pay), as on March every year. During inspection of treasuries, it was noticed that, in a number of cases, the provisions of above rules were not strictly followed by the DDOs and that the Treasury Officers had also passed the bills without raising any objections. Details of less and excess recoveries of GPF subscriptions, noticed during Treasury Inspections, are shown in Appendix – XII.

3.4.8 Retention of GPF and Pension authorities beyond the period of validity

The GPF and Pension authorities, issued by the Accountant General (A&E), Assam, are valid for six months and one year respectively, from the date of issue. Authorities against which payments are not made within the validity period should be returned to the Accountant General (A&E), Assam, stating the reasons for non-payment, along with a non-payment certificate recorded on the body of the authorities by the Treasury Officer.

It was, however, noticed during test check of records of the Jorhat, Tinsukia, Darrang, Golaghat, Dergaon & Charaideo Treasuries, that GPF and Pension authorities were retained in these treasuries after expiry of the validity period. A few examples of such cases relating to GPF and Pension authorities retained beyond the period of validity in the above treasuries are shown in Appendix – XIII.

3.5 Miscellaneous

3.5.1 Deficiencies in computerisation of Treasury Accounts

Treasuries in Assam have been computerized by introducing the Comprehensive Treasury Management Information System (CTMIS), with the Director of Accounts & Treasuries, Assam, being the nodal agency for its implementation. All computers, which are part of CTMIS hardware, are linked with the Central Server installed at Guwahati. The Comprehensive Treasury Management Information System was introduced in the year 2006 and a number of deficiencies in various fields of the package were noticed during inspection. It was noticed that the work of capturing of budget details could not progress due to the same constraints, even though a provision for this had been made in the software. During the inspection of treasuries in 2014-15, the following deficiencies were noticed across all Treasuries.

1. Department-wise Budget Control Registers
2. Civil Deposit Register and Plus and Minus Memorandum
3. Updated Stamp Accounts of various denominations
4. Inward Diary Register
5. Department-wise Rent Roll Register
6. Bank-wise Pension Index Register
7. Employee's data base.

The Treasury Officers were advised to take up the matter with the Director of Accounts & Treasuries, Assam, for remedying the said deficiencies.

3.5.2 Non maintenance of Reconciliation Register

As per Paras 6.1 and 7 of Chapter 2 under Part (iii) of the Government of Assam, Finance Department Hand Book of General Circulars, it is mandatory to reconcile the Departmental figures (Receipt and Payment), with those booked in the Accountant General's Office. The Drawing and Disbursing Officers should reconcile the figures booked in their offices with the figures booked in the treasuries and then communicate the figures to the Controlling Officer, for onward transmission to the Chief Controlling Officer, who will reconcile the figures with the figures of the Accountant General (A&E), Assam. It was noticed during test check that Drawing and Disbursing Officer wise reconciliation registers were not maintained in the Dispur, Jorhat, Nalbari, Darrang, Dibrugarh, Kamrup(M), Tinsukia, Barpeta, Cachar, Karimganj, Kokrajhar, New Guwahati, Kamrup District (Amingaon), Dhubri, Titabar, Kaliabor, Bihpuria, Jonai, Hojai, Biswanath Chariali, Gohpur and Margherita Treasuries.

3.5.3 Non deduction of Standard License Fee

Standard License Fee, at prescribed rates, is to be deducted from the salaries of Government servants who are in occupation of Government residential accommodation. Cases of drawal of House rent allowance, as well as deduction of license fee of the same government employees, residing in government residential buildings, were, however, observed during test check of records of treasuries and are shown in Appendix – XIV. It was also observed that Rent Roll Registers were not maintained in the Dispur, Dibrugarh, Goalpara, Kamrup (M), Tinsukia, North Lakhimpur and Dhubri Treasuries.

3.5.4 Irregular drawal of Govt. money

S.O. 55 of the Assam Treasury Rules and Subsidiary Orders, Rule 290 of the Central Treasury Rules and Rule 85(a) of the Assam Financial Rules, prohibit withdrawal of funds from the Government Account, unless it is required for immediate disbursement. Any withdrawal made to prevent lapses of budget, or in anticipation of demands, is objectionable and is a breach of financial regularity. Further, sub-para 2 of Para 1.4 of the Assam Budget Manual, 2012 (updated), stipulates that all un-utilized funds, provided in the Budget, lapse at the end of the financial year and should be refunded. Article 284(A) of the Constitution of India also stipulates that all moneys deposited with Government, other than Revenues and Public money, shall have to be credited to the Public Account of the States.

Test check of records revealed that an amount of A175.62 crore, sanctioned and allotted during 2009 – 2014, to various DDOs under the Jurisdiction of New Guwahati and Sonitpur Treasuries, for implementation of various developmental works and disbursement of salary etc., were transferred to the ‘Major Head 8443 – Civil Deposits’, at the fag end of the financial year, to avoid lapses of budget, as shown in Appendix - XV. It was further observed that these DDOs were allowed to draw the money in a phased manner and some other DDOs were allowed to deposit the money retained in Current Bank Accounts to ‘8443 – Civil Deposit’, instead of the respective Service Heads.

During the year 2009-10 to 2012-13, the DDOs under the jurisdiction of New Guwahati Treasury, were allowed to transfer, A175.62 crore, from the Consolidated Fund of State, to Major Head ‘8443 – Civil Deposits’, to avoid lapses of budget grant and allowed to utilize the same fund in subsequent years, or withdraw the money from the Major Head ‘8443 – Civil Deposits’. Moreover, an amount of A148.56 crore could not be utilized by the DDOs till the date of inspection.

3.5.5 Irregular maintenance of Personal Ledger Accounts (PLAs)

As per provisions contained in Rule 403 of the Assam Financial Rules, 1939 and letter No. FEB.59/2008/6 dated 25th July, 2008 of Finance (Estt-B) Department,

Govt. of Assam, Personal Ledger Accounts (PLAs) are created by transferring funds from the Consolidated Fund, for discharging liabilities of the Government arising out of special enactment. Personal Ledger Accounts, created by debit to the Consolidated Fund, 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. Personal Ledger Accounts may be opened next year again, if necessary, in the usual manner. Further, as per codal provisions, Personal Ledger Accounts may be opened in the Treasury by an Administrator, with the sanction of the Government and on receipt of authority to that effect from the Accountant General (A&E), Assam. The same procedure is to be followed in the case of renewal of Personal Ledger Accounts.

There are instructions from the Principal Secretary to the Govt. of Assam, Finance (Budget) Department vide No.BB.226/2009/69 dated 12th March, 2010 to all the authorities who operating the P.L. Accounts without up-to-date Government sanctions and AG's authority should be closed within 31st March, 2010 by means of transfer credit of the balance to the relevant receipt head of concerned Department so that all authorized P.L. Accounts become non-existed with effect from 01.04.2010. In absence of any receipt head of the concerned Department, the amount may be deposited to the Head of Account "0075" Misc. General Services. Despite such instructions, the following Personal Ledger Accounts, with significant amounts of closing balances (up to 31st March, 2014), were not closed.

Sl.No.	Name of PLA holders	Balance as on 31.3.14
1.	Dhubri Muncial Board, Dhubri	35,368.53
2.	Chairman, STC, Gauripur	2,548.23
3.	Chairman, STC, Bilashipara	57,161.08
4.	Chairman, STC, Sapatgram	5,117.47
5.	District Library, Dhubri	65,793.50
6.	Sub-Rural Development	2,76,171.38
7.	Rabha Hasong Autonomus Council, Dhudnoi	5,34,62238.00
Total		5,39,04,398.19

3.5.6 Irregular drawal of funds A1.36 crore and transfer to Current Bank Account

During the course of inspection of Nalbari treasury, it was noticed that the Treasury Officer, Nalbari, had passed contingency bills for **A1.36 crore**, being the charges of electricity, telephone and POL vehicle hire charges, during the month of March, 2014, vide Token No.2/1276 dated 27-02-2014 (passed by the bank on 06-03-2014), furnished by the Deputy Commissioner, Baksa, without observing the codal provisions and an amount of **A1.33 crore** was allowed to be credited into the D.C's Current Account No.11004632832, instead of disbursing the same to the recipients through the their Bank Accounts, while the remaining **A0.03 crore** was credited towards Govt. revenues being VAT.

Out of **A1.33 crore**, an expenditure of **A0.14 crore** was found to be in order. In respect of the remaining **A1.19 crore**, the following irregularities were noticed:

1. Vehicle hire charges for **A62.14 lakh** (*shown in Appendix –XVI*) were allowed on requisition of vehicles, simply on the basis of application in plain paper from the owners of the vehicle, without quoting the: (i) registration certificate of vehicles, (ii) copy of requisition and, in some cases, (iii) vehicle No., (iv) Period of requisition and (v) Requisition Order No. etc.
2. House rent bills for a private house, occupied by army personnel, were claimed by the owner on a simple plain paper, without the claimant's full address, area where the house was located and office order.
3. Cash Memos/Bills for diesel/petrol, amounting to **A19.47 lakh** (*shown in Appendix – XVII*), were preferred by the suppliers, without quoting any Sl. No. of Cash Memo/Bill, TIN No., Explosive License No., Vehicle No., user certificate, copy of indent etc. In most cases, the indent numbers, and the purpose of utilisation were not mentioned. Bills against the same indent were claimed and paid to two different suppliers (detailed claims preferred are shown in Annexure) and M/s. Anowara Filling Station, Haripur-Barkura NH-31, Nalbari.
4. The Deputy Commissioner, Baksa, hired generators to provide emergency power supply to Army personnel posted within the Baksa District. Upon scrutiny of the sub-vouchers, it was noticed that 7 (seven) sub-vouchers, claimed for hire charges of generator, were furnished, without quoting the copies/number of work orders. It was further observed that the Deputy Commissioner, Baksa, drew an amount of **A9,63,500**, being generator hire charges, against the claim of **A3,96,500** preferred by the above suppliers, resulting in an excess drawal of **A5.67 lakh**. The manner in which this amount of **A5.67 lakh** was used is not clear (*Appendix – XVII*).
5. Further, Deputy Commissioner, Baksa, drew an amount of **A3,15,320**, based on estimates for construction of sanitary latrine and Jute Ceilings for dwelling houses, without any supporting bill/vouchers.
6. An amount of **A20.45 lakh** (*shown in Appendix –XIX*), drawn by the Deputy Commissioner, Baksa, based on a simple claim, on plain paper, without any supporting vouchers, was preferred by the BDOs and concerned Engineers.
7. Vehicle repairing charges of **A1,25,000** were drawn on simple bills, on plain paper, in the name of M/s. Bimal Auto Agency, Adabari, Guwahati, without specifying the details of works done.
8. The Deputy Commissioner, Baksa, sanctioned and drew an amount of **A2,18,030**, on 4 separate applications, from the Additional Deputy

Commissioners, showing expenditure on office purpose, without specifying details of expenditure incurred and without any supporting vouchers etc. (shown in Appendix – XX).

The entire funds drawn by the DDOs, were transferred to the respective DDOs Bank Accounts, in violation of codal provisions, despite the Finance Department, Govt. of Assam's order No.BB-58/92/Part-II/335 dated 18-05-2013, wherein all the Heads of the Departments and DDOs were directed to close all Current Bank Accounts by 30-06-2013 and refund the unspent moneys to the respective Service Heads from where they were drawn. It was noticed that the Deputy Commissioner, Baksa, was still operating the Current Bank Account and continued transferring Govt. money into that account, in violation of the Finance Department's order.

It would appear from the above, subject to further verification, that DDOs prepared and passed defective bills for drawal of funds, which were entertained by the Treasury Officer, Nalbari, without verifying the genuineness of the claim preferred by DDOs. Due to allowing of maintenance of Current Bank Accounts by the State Government, DDOs unauthorisedly channelised the funds to their respective current accounts, by preparing such bills, to avoid lapses of budget grant.

It was not understood how Treasury Officer, Nalbari, satisfied himself and passed the above defective sub-vouchers, and the Deputy Commissioner, Baksa, passed the same, without any verification of the bills/cash memos attached with the bills and also allowed the above amounts to be credited into DDO's Current Accounts, instead of payments being made to recipients, directly through their bank accounts, which indicated lapses in monitoring of financial control in the Nalbari Treasury and in the office of the Deputy Commissioner, Baksa.

3.5.7 Excess payment of electricity bill for A4.73 lakh

During compilation of accounts for the month of March, 2014, it was observed that the Assam Power Distribution Corporation Ltd. preferred an electricity bill, amounting to **A4,72,569**, vide Bill No.4682 dated 08-01-2014, in favour of the Commanding Officer, 24th AP (IR) Bn., Assam, which was not paid in time. Subsequently, vide Bill dated 10-02-2014, an amount of **A5,25,840** was submitted by the APDCL, which included an arrear Bill dated 08-01-2014 for **A4,72,569** against Consumer No.0630200600000179, in favour of the Commanding Officer, 24th AP (IR) Bn., Assam. The Commanding Officer prepared both the bills on the basis of photocopies of electricity charges and presented them to the Nalbari Treasury for payment. The Treasury Officer, without verification of claims, passed both the bills, resulting in excess payment of **A4,72,569**. This indicates lack of internal control and financial monitoring in the office of the Commanding Officer, as well as in the Nalbari Treasury. The Treasury Officer was requested to make necessary arrangement to pursue with the matter with the Commanding Officer, for refund of the excess

payment of **A4.73 lakh** into the Government Account and to avoid passing of any bill based on photocopies of the claims. Reply was awaited (till February, 2016).

3.5.8 Irregular drawal of A50,600 as wages for Home Guard

The Treasury Officer, Nalbari, passed a Contingency Bill for **A50.00 lakh**, being the contingency charges during the month of March, 2014, vide Token No.03/4405 dated 31-03-2014, after receipt of the bill from the Nazarat Officer, Office of the Deputy Commissioner, Nalbari, which included a bill for **A50,600**, as wages for the months of March, 2013 to October, 2013, in respect of Sri Prabin Talukdar, Home Guard, who was deployed in the Office of the Deputy Commissioner, Nalbari. The bill was duly passed by the DDO, without obtaining any non-drawal certificate of wages from the Superintendent of Police, Nalbari. Separate funds for payment of wages of Home Guards are regularly placed under the Superintendent of Police, by the Director General of Police. Hence, the wages of above Home Guard were supposed to be paid from the office of the Superintendent of Police, Nalbari. Treasury Officer was requested to obtain a non-payment certificate of wages in respect of above Home Guard, for the period from the month of March, 2013 to October, 2013. The reasons for allowing payment from the Contingency charges by the Nazarat Officer, without obtaining non-payment certificate from the District Commandant and allowing of the same by the Treasury Officer, Nalbari, without verification, could not be ascertained.

3.5.9 Non-Deduction of VAT for A8.28 lakh

Treasury Rule 7(1) provides that all moneys received by, or tendered to, Government servants, on accounts of the revenues of the Province, as defined in Section 136 of the Government of India Act, 1935, shall, without undue delay, be paid in full, into the treasury or the bank, and shall be included in the Public Accounts. The aforesaid moneys shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Public Accounts.

On scrutiny of records of Nalbari Treasury, it was noticed that VAT for **A8.28 lakh**, was deducted from the following bills by the Deputy Commissioner, Nalbari, and retained with him, without depositing the same into the Govt. Account, in violation of the aforesaid rule:

Sl. No.	Bill No. & Date	D.D.O	Gross amount of Bill (A in lakh)	Net Amount of bill (A in lakh)	VAT (A in lakh)
1.	69 of 20/03/2014	Sr. Planning Officer, D.C. Office, Nalbari	5.00	3.52	1.48
2.	70 of 20/03/2014	-do-	69.50	67.50	2.00
3.	71 of 20/03/2014	-do-	2.50	2.10	0.40
4.	72 of 20/03/2014	-do-	3.50	2.10	1.40
5.	73 of 20/03/2014	-do-	1.25	0.25	1.00
6.	74 of 20/03/2014	-do-	17.00	15.00	2.00
Total			98.75	90.47	8.28

3.5.10 Irregular deduction of VAT

Scrutiny of records revealed that the Social Welfare Department, Govt. of Assam, purchased various articles such as Kit Bags, Terricot Rings, Steel Plates etc., from various suppliers but specified the VAT rate in the sanction orders below the prescribed rate, resulting in less recovery of VAT amounting to **A2,60,06,329**, as shown in shown in Appendix – XXI.

Observations on inspection of the accounts of the Director of Accounts & Treasuries, Assam

3.5.11 Non submission of DCC bills for A17.99 lakh and delay in submission of DCC bill

Rule 21 of the Assam Contingency Manual provides for submission of Detailed Countersigned Contingent (DCC) bills, in adjustment of Abstract Contingent (AC) bills, drawn by the sanctioning authorities, for onward submission to the office of the Accountant General (A&E), Assam, not later than 25th of the following month. Test check of records revealed that the Director of Accounts and Treasuries (DoAT), Assam, drew **A17.99 lakh** in AC bills, during March, 2007 to August, 2012, for creation of an employees' database, under the Assam Governance and Public Resource Management Programme (AGPRMP), training etc. DCC bills, in adjustment of AC bills, were not submitted (as of January, 2016), despite lapses of 9 to 93 months, indicated in the **Table** below:

Table: Non submission of DCC bills

Sl. No.	Date of drawal	Amount (A)	Amount un-disbursed	Purpose
1.	Mar, 2007	1,60,000	0	Development of database of employees
2.	Mar, 2013	13,00,000	13,00,000	Internet (NeGP) connectivity.
3.	Aug, 2012	2,19,000	0	Development of IGFIS
4.	Sept, 2010	1,20,000	0	Amount drawn for training to Try staffs

During inspection, it was observed that an amount of **A13,00,000**, was drawn, vide AC bill No.292 dated 29-03-2013, for payment to M/s. Amtron, for internet (NeGP) connectivity and retained by the DoAT, without disbursement, till the date of inspection. Reasons for non-disbursement of the amount could not be intimated to inspection, though called for. Non-submission of DCC bills, within the prescribed period, is a serious financial irregularity, as also a violation of codal provisions and can lead to mis-utilisation of funds. This indicates that there is an urgent need to strengthen the internal control mechanism system in the Directorate of Accounts and Treasuries.

As per the Assam Treasury Rules and Subsidiary orders, DCC bills should be submitted to the Accountant General (A&E), Assam, within one month from the date of drawal of AC bills. Test check of records revealed that 3 AC bills, for **A20.53 lakh**, were drawn, during the period from 13-01-2012 to 27-02-2012, by the DoAT, as shown in the **Table** below:

Table: Delay in submission of DCC bills

Sl. No.	AC. Bill No & date	Date of drawal	Amount (A)	DCC Bill No. and date of submission	Remarks
1.	219 dt.13-01-2012	Jan, 2012	8,98,629	54 dt.24-07-13	18 months delay in submission of DCC Bill
2.	Not available (NA)	NA	4,86,400	NA	NA
3.	283 dt.27-02-2012	Feb, 2012	6,68,200	195 dt.30-07-13	17 months delay in submission of DCC Bill

The above table shows that there were abnormal delays of around 17-18 months in submission of same DCC bills to the Accountant General (A&E), Assam. Delay in submission of DCC bills is a serious financial irregularity, as well as a violation of codal provisions and is also indicative of the lack of an effective monitoring mechanism.

3.5.12 Non deposit of revenue receipts under different receipt heads

During test check of lapsed challan records maintained under the CTMIS for the financial year 2013-14, it was noticed that 2468 challans, amounting to **A19.84 crore**, were passed under the Major Heads 0029, 0039 and 0040, by the Treasury Officers of Kamrup (M), Hailakandi, Nagaon, Dispur, Margherita and Lakhimpur treasuries, but records of corresponding deposit of these challans into the Govt. accounts by the payees were not found. Major Head wise details of these lapsed challans are shown below:

Name of Try	MH-0029- Land revenue		MH-0039- State Excise		MH-0040- Sales Tax	
	No. of Challans	Amount (A)	No. of Challans	Amount (A)	No. of Challans	Amount (A)
Cachar	14	361,314	1502	15,87,71,512	157	56,78,371
Kamrup(M)	14	94,685	287	1,81,72,258	59	21,45,148
Hailakandi	5	390	12	3,81,043	1	1,201
Nagaon	17	68,357	44	29,36,575	13	2,24,624
Dispur	25	5,90,370	47	12,35,029	133	4,06,443
Margherita	13	8,34,175	47	39,51,580	26	7,69,562
Lakhimpur	9	37,795	12	6,72,036	31	10,54,409
	97	19,87,086	1951	18,61,20,033	420	1,02,79,758
Total No. of challans: 2468					Total amount: A19.84 Cr.	

Non-deposit of passed challans to the government exchequer adversely affects the financial condition of the State as a whole. Further, non-reconciliation of passed challans and lapsed receipt register indicates a lack of effective internal control in treasuries, as also in effective internal monitoring by the office of the Director of Accounts & Treasuries. This is suggestive of the need to issue directions to all Treasury officers to reconcile the passed challans with the DDOs and monitoring of the results of the reconciliation at the level of DoAT. Moreover, in case of any system error, there is a need to modify the same, with a proper recording of reasons for lapse of the challan against each entry, for future reference, in the CTMIS module. Similar observations were raised in previous year's inspection, but details of any effective action taken in this regard are not available on record.

3.5.13 Parking of Govt. fund outside the Govt. Account

According to the Assam Treasury Rules and Subsidiary Orders (Rule 16, SO 50), read with Rules 62 and 63 of the Assam Financial Rules, no money shall be drawn from the treasury, unless it is required for immediate disbursement and rush of expenditure, in the closing month of the financial year, should be avoided. Further, sub para 2 of para 1.4 of the Assam Budget Manual 2012 (updated), stipulates that all unutilized funds, provided in the Budget, lapse at the end of the financial year. Moreover, parking of funds in the DDOs' current bank accounts carries adverse implications for the overall economy of the state and its fiscal position. In spite of clear instructions and specific deadline for refund of unutilized amounts from the Finance Department, issued vide its letter dated 09-09-2013, **A46.28 crore** was found parked in three current bank accounts (*shown in Appendix – XXII*), by the Director of Accounts and Treasuries, who had not closed the current bank accounts till the date of inspection (January, 2015). This sort of drawal and retention of money outside the State Government account is in clear violation of the aforesaid provisions of Treasury Rules. It not only affects the ways and means position of the State Government, but also results in loss of revenue in the form of RBI interest by investment through Treasury bills etc.

3.5.14 Response to Audit observation

The Accountant General (A&E), Assam, arranges to conduct periodical inspection of Treasuries and Sub-treasuries, to test check maintenance of significant accounting and other records, according to prescribed rules and procedures. Irregularities noticed during inspections were issued in the form of Inspection Reports (IRs) to the Heads of the concerned offices, with a copy to the Director of Accounts & Treasuries. As of September, 2015, 1864 paras, for the period from 2000-01 to 2014-15, remained outstanding. During inspection of the Directorate of Accounts & Treasuries, Assam, it was observed that no control registers of Inspection Reports, issued by the Accountant General (A&E), Assam, were maintained to monitor the settlement of paras. This is indicative of the lack of an effective internal monitoring system and internal control monitoring system, both of which need to be strengthened.

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APPENDICES

Appendix – I

(Ref: Para 1.2 of Part-I)

List of Treasuries and sub-Treasuries in Assam during the year 2014-15

Sl. No.	Name of Treasuries	Name of sub-Treasuries
1.	Assam House, New Delhi	
2.	Barpeta	(i) Pathsala
3.	Bongaigaon	(i) Abhayapuri
4.	Cachar (Silchar)	(i) New Silchar
5.	Darrang (Mangaldoi)	
6.	Dhemaji	(i) Jonai
7.	Dhubri	(i) Bilasipara (ii) Hatsingimari
8.	Dibrugarh	(i) Naharkatia
9.	Diphu	(i) Bokajan (ii) Hamren
10.	Dispur	
11.	Dispur Cyber	
12.	Goalpara	
13.	Golaghat	(i) Bokakhat (ii) Dergaon (iii) Sarupathar
14.	Haflong	(i) Maibong
15.	Hailakandi	
16.	Jorhat	(i) Gormur (ii) Titabar
17.	Kamrup	
18.	Kamrup District Treasury, Amingaon	(i) Rangia
19.	Karimganj	(i) Badarpur (ii) Ramkrishna Nagar
20.	Kokrajhar	(i) Bijni (ii) Gossaigaon (iii) Udalguri
21.	Lakhimpur	(i) Bihupuria (ii) Dhakuakhana
22.	Morigaon	
23.	Nagaon	(i) Hojai (ii) Kaliabaor
24.	Nalbari	(i) Belsor (ii) Tihu
25.	New Guwahati	
26.	Shillong (South)	
27.	Sivasagar	(i) Charaideo (Sonari) (ii) Nazira
28.	Sonitpur	(i) Biswanath Chariali (ii) Gohpur (iii) Rangapara
29.	Tinsukia	(i) Chapakhowa (Sadiya) (ii) Margherita
Total	29 Treasuries	34 sub-Treasuries

Appendix –II

(Ref: Para 2.1 of Part-II)

Position showing the extent of delay in rendition of monthly accounts by the treasuries and sub-treasuries in Assam for the year 2014-15 (in number of days)

Sl. No.	Name of Treasury Units	Months											
		Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1.	Abhayapuri	9	4	4	10	0	11	1	0	0	0	0	0
2.	Assam House, New Delhi	20	22	8	37	33	46	22	42	52	2	62	60
3.	Badarpur	17	2	6	31	49	11	0	5	2	0	0	0
4.	Barpeta	0	0	0	0	0	4	0	0	0	0	0	0
5.	Belsor	4	16	4	12	16	12	15	8	11	8	0	3
6.	Bijni	2	0	0	2	2	0	0	0	0	0	0	0
7.	Bihpuria	9	13	6	12	12	19	10	7	23	1	2	0
8.	Bilasipara	9	2	0	1	6	12	1	0	0	0	0	0
9.	Biswanath Chariali	37	28	47	46	68	59	58	57	41	44	44	25
10.	Bokajan	13	0	0	0	5	7	2	2	2	0	1	0
11.	Bokakhat	2	13	0	8	0	4	0	0	0	0	0	0
12.	Bongaigaon	13	0	0	12	9	7	7	1	0	6	0	12
13.	Cachar	51	20	43	39	75	66	54	55	33	1	8	0
14.	Chapakhowa	44	64	33	42	110	80	36	58	21	35	30	0
15.	Charaideo	12	17	12	16	35	38	7	0	19	9	0	3
16.	Darrang	0	2	0	12	15	17	9	2	5	6	3	0
17.	Dergaon	9	1	14	60	29	11	3	13	2	0	0	0
18.	Dhakuakhana	3	6	0	0	0	3	0	0	0	0	0	0
19.	Dhemaji	0	0	0	0	0	11	0	0	0	1	0	3
20.	Dhubri	12	0	25	19	19	40	9	0	0	9	2	0
21.	Dibrugarh	2	8	12	16	36	32	11	13	20	0	0	0
22.	Diphu	20	1	0	10	13	10	7	0	2	0	0	0
23.	Dispur	18	15	0	9	19	17	10	0	0	0	1	0
24.	Dispur Cyber	68	57	46	67	49	35	21	42	31	6	1	25
25.	Goalpara	9	13	4	12	40	31	0	0	0	0	0	0
26.	Gohpur	2	15	41	10	0	39	16	0	32	1	3	26
27.	Golaghat	0	1	139	108	77	47	10	0	30	0	0	0
28.	Gormur	3	9	12	18	2	17	8	14	0	1	0	0
29.	Gossaigaon	20	3	18	31	44	10	3	41	10	0	0	0
30.	Haflong	0	2	0	1	9	10	4	1	0	0	0	0
31.	Hailakandi	59	28	0	44	79	50	87	57	37	13	17	17
32.	Hamren	95	64	134	129	152	122	91	61	53	22	22	19
33.	Hatsingimari	18	3	11	9	40	10	0	0	9	9	9	25
34.	Hojai	20	10	7	29	48	42	18	12	25	9	10	0
35.	Jonai	2	0	0	1	0	11	0	6	0	0	1	0

36.	Jorhat	12	6	11	0	12	12	1	0	0	2	6	3
37.	Kaliabor	12	30	0	24	35	18	9	5	11	1	0	0
38.	Kamrup	0	3	4	9	5	12	7	1	9	6	0	0
39.	Kamrup Dist. Treasury, Amingaon	11	1	11	3	14	10	4	2	9	6	1	3
40.	Karimganj	2	6	0	0	1	24	9	0	0	0	0	0
41.	Kokrajhar	16	0	0	29	36	10	9	12	37	13	0	11
42.	Lakhimpur	9	10	4	18	35	34	18	12	11	2	0	13
43.	Maibong	0	2	0	0	35	5	4	0	0	0	0	0
44.	Margherita	19	6	11	12	41	40	9	6	24	13	10	0
45.	Morigaon	32	22	4	15	8	19	23	8	2	14	1	14
46.	Nagaon	12	6	0	12	37	24	11	7	17	10	8	14
47.	Naharkatia	13	2	0	0	5	10	0	0	0	2	0	0
48.	Nalbari	25	15	4	19	23	49	25	13	11	9	10	11
49.	Nazira	18	14	8	23	56	26	11	2	10	7	2	11
50.	New Guwahati	0	0	0	0	0	6	0	0	0	0	0	0
51.	New Silchar	0	0	0	23	7	33	2	1	0	0	0	0
52.	Pathsala	9	0	0	16	9	5	2	2	0	0	0	0
53.	Ramkrishna Nagar	31	0	11	30	37	52	37	7	2	16	6	12
54.	Rangapara	24	14	0	23	9	0	8	0	10	6	3	10
55.	Rangia	0	0	0	0	12	4	0	9	0	6	0	0
56.	Sarupathar	69	38	55	24	76	46	15	9	40	0	7	0
57.	Shillong (S)	12	16	41	0	47	19	53	43	25	30	22	53
58.	Sivasagar	11	3	0	16	15	6	3	2	0	2	1	0
59.	Sonitpur	30	13	1	15	35	39	8	14	32	34	6	14
60.	Tihu	0	0	0	4	9	0	4	0	4	0	0	0
61.	Tinsukia	32	20	50	33	72	56	36	27	31	0	3	0
62.	Titabar	12	1	0	9	5	11	10	7	2	2	3	3
63.	Udalguri	0	0	0	0	0	7	0	0	0	0	0	0

Appendix – III

(Ref: Para 2.3 of Part-II)

**Details of funds diverted from Service Heads and credited to the Major Head
8443 – Civil Deposits during the year 2013-14**

Name of Treasury/ sub-Treasury	Major Head from which diverted	Amount diverted in A	Treasury wise total in A
Dispur	2225-WPT	3,89,22,000	60,82,05,639
	2052-Sectt. Admn.	50,87,68,639	
	2048-F&CS	1,52,00,000	
	2575-Dir. of Border	4,53,15,000	
Cachar	2225	9,93,648	17,88,123
	2405	7,94,475	
Goalpara	2401	22,24,222	22,24,222
Total			61,22,17,984

Appendix – IV

(Ref: Para 2.4 of Part-II)

Statement showing the details of Plus Minus Memorandum received/non-received from the Treasuries/sub-Treasuries during the year 2014-15

Sl. No.	Name of Treasuries/ Sub-Treasuries	Months											
		Apr, 13	Ma y, 13	Jun e, 13	July, 13	Aug, 13	Sep, 13	Oct, 13	Nov, 13	Dec, 13	Jan, 14	Fe b, 14	Ma r, 14
1.	Abhayapuri	Y	Y	N	Y	N	Y	Y	Y	N	Y	Y	N
2.	Assam House, New Delhi	N	N	N	N	N	N	N	N	N	N	N	N
3.	Badarpur	N	N	N	N	N	N	N	N	N	N	N	N
4.	Barpeta	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y	Y
5.	Belsor	MH-8443 is not operated vide letter No.BS/1/06-07/199 dt.30-12-2009											
6.	Bijni	N	N	N	N	N	N	N	N	N	N	N	N
7.	Bihpuria	MH-8443 is not operated vide letter No.BHP/ST/P/7/99/255 dt.07-06-2011											
8.	Bilasipara	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9.	Biswanath Chariali	N	N	N	N	N	N	N	N	Y	N	N	N
10.	Bokajan	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
11.	Bokakhat	N	N	N	N	N	N	N	N	N	N	N	Y
12.	Bongaigaon	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y
13.	Cachar	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
14.	Chapakhowa												
15.	Charaideo	N	N	N	N	N	Y	N	N	N	N	N	N
16.	Darrang	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
17.	Dergaon	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
18.	Dhakuakhana	N	N	N	N	N	N	N	N	N	Y	Y	Y
19.	Dhemaji	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	N
20.	Dhubri	N	N	N	N	N	N	N	N	N	N	N	N
21.	Dibrugarh	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
22.	Diphu	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N
23.	Dispur	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
24.	Dispur Cyber												
25.	Goalpara	N	N	N	N	N	N	N	Y	N	N	N	N
26.	Gohpur	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y
27.	Golaghat	N	N	N	N	N	N	N	N	N	Y	Y	Y
28.	Gormur	Y	Y	Y	Y	Y	N	N	N	N	Y	Y	N
29.	Gossaigaon	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
30.	Haflong	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y
31.	Hailakandi	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y
32.	Hamren	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	N
33.	Hatsingimari	N	N	N	N	N	N	N	N	N	N	N	N
34.	Hojai	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N

35.	Jonai	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
36.	Jorhat	Y	Y	N	N	N	N	N	N	N	N	N	N
37.	Kaliabor	N	N	N	N	N	N	N	N	N	N	N	N
38.	Kamrup	N	N	N	N	N	N	Y	N	N	N	N	N
39.	Kamrup District Treasury	N	N	N	N	N	N	N	N	N	N	N	N
40.	Karimganj	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
41.	Kokrajhar	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y
42.	Lakhimpur	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y
43.	Maibong	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
44.	Margherita	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
45.	Morigaon	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
46.	Nagaon	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	N
47.	Naharkatia	N	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y
48.	Nalbari	N	N	N	N	N	N	N	N	N	N	N	N
49.	Nazira	Y	Y	N	N	N	N	N	N	N	Y	Y	Y
50.	New Guwahati	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N
51.	New Silchar	Y	Y	Y	N	N	N	N	N	N	N	N	N
52.	Pathsala	N	N	N	N	Y	N	Y	N	N	N	N	N
53.	Ramkrishna Nagar	No PLA and other minor head under MH 8443-Civil Deposit are being maintained vide letter No.RST.243/2010-2011/51 dt.07-05-2010											
54.	Rangapara	N	N	N	N	N	N	N	N	N	N	N	N
55.	Rangia	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
56.	Sarupathar	N	N	N	N	N	N	N	N	N	N	N	N
57.	Shillong (S)	N	N	N	N	N	N	N	N	N	N	N	N
58.	Sivasagar	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y	N
59.	Sonitpur	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
60.	Tihu	N	N	N	N	N	N	N	N	N	N	Y	Y
61.	Tinsukia	N	N	N	N	N	N	N	N	N	N	N	N
62.	Titabar	N	N	N	N	N	N	N	N	Y	N	N	Y
63.	Udalguri	N	N	N	N	Y	N	N	N	N	N	N	N

Y=Received, N=Not received

1. Kokrajhar Treasury has submitted Lapsed Deposit Statement up to 31-03-2012.
2. Lakhimpur Treasury has submitted Lapsed Deposit Statement from 2009-2010.
3. Karimganj Treasury has submitted Lapsed Deposit Statement for the financial year 2010-2011
4. Jorhat Treasury has submitted Lapsed Deposit statement for the financial year 2002-2006.
5. Naharkatia Treasury has submitted Lapsed Deposit Statement for the financial year 2006-2007 to 2011-2012 & 2014-2015.
6. Diphu Treasury has submitted Lapsed Deposit Statement for the financial year 2010-2011 & 2011-2012.

Appendix – V

(Ref: Para 3.1 of Part-III)

Treasuries/sub-Treasuries and the Directorate of Accounts & Treasuries were inspected during the year 2014-15

First Quarter (April, 2014 to June, 2014)	
Nalbari Treasury	Jorhat Treasury
Maibong sub-Treasury	Titabar sub -Treasury
Dispur Treasury	
Second Quarter (July, 2014 to September, 2014)	
Dibrugarh Treasury	Shillong (South) Treasury
Bokajan sub -Treasury	Kaliabor sub -Treasury
Tinsukia Treasury	Gossaigaon sub -Treasury
Bilasipara sub -Treasury	Darrang (Mangaldoi) Treasury
Goalpara Treasury	Kamrup Treasury
Third Quarter (October, 2014 to December, 2014)	
New Guwahati Treasury	Dhakuakhana sub -Treasury
Cachar (Silchar) Treasury	Bihupuria sub -Treasury
Kokrajhar Treasury	Barpeta Treasury
Karimganj Treasury	Sonitpur Treasury
Jonai sub -Treasury	Hojai sub -Treasury
Fourth Quarter (January, 2015 to March, 2015)	
Nazira sub -Treasury	Biswanath Chariali sub -Treasury
Director of Accounts & Treasuries, Assam	Gohpur sub -Treasury
Sarupathar sub -Treasury	Margherita sub -Treasury
Lakhimpur Treasury	Haflong Treasury
Dhubri Treasury	Kamrup District Treasury, Amingaon

* Due to Parliamentary Elections, 2014, no inspection was conducted during April and May, 2014 of the 1st Quarter.

Appendix – VI

(Ref: Para 3.2.4 of Part-III)

Position of non verification of valuables by the depositors

Sl. No. of R.O.V.	Name of Treasuries	Deposited by	Date of Deposit	Content
3658	Dibrugarh	Asstt. E.E (PHE) Moran Sub-Divn.	03-03-1986	2 (two) Duplicate keys.
771		C.J.M ., Dibrugarh.	28-05-1988	9 Pkts. said to contain Opium.
4171		Supdt. Of Excise.	20-02-1999	2 sealed pkts. said to contain Brown Sugar.
4760 to 4767		A.D.C (Development), Dibrugarh.	05-04-2004	N.S.Cs
3660		DFO, Digboi Divn.	14-03-1986	One wooden box said to contain 9 Elephant tusks.
3753		Inspector of Police, Dibrugarh Police Station.	14-03-1988	One sealed iron box, said to contain Rhino Horn.
941		Darrang	O.C., Mazbat	23-03-1999
948	STO, Udalguri		17-12-1999	NSC
968	SP Mangaldoi		13-04-2005	Seized Money (A3.67 lakh)
1025	DFO, Wild Life Mangaldoi		01-02-2012	4 horns of Rhino

Appendix – VII

(Ref: Para 3.2.8.1 of Part-III)

Difference of Stamps

Jorhat Treasury

Denomination	As per CTMIS		As per Stock Account		Difference (CTMIS-Stock Register)			
	In A	No	Value in A	No	Value in A	No	Value in A	
1		Not found in CTMIS		Not found in account				
2		7167	14334	7267	14534	- 100	-200	
5		2303	11515	2253	11265	50	250	
10		80864	808640	73386	733860	7478	74780	
20		123016	2460320	113856	2277120	9160	183200	
50		17021	851050	15627	781350	1394	69700	
100		22284	2228400	20955	2095500	1329	132900	
500		18336	9168000	17730	8865000	606	303000	
1000		28763	28763000	28551	28551000	212	212000	
5000		10103	50515000	10077	50385000	26	130000	
10000		2391	23910000	2340	23400000	51	510000	
25000		440	11000000	440	11000000	0	0	
Total difference								16,15,630

Appendix – VIII
(Ref: Para 3.2.8.2 of Part-III)
Damaged Stamps
Jorhat Treasury

Sl. No.	Particulars	Amount in A
1.	Entertainment Tax	66,494
2.	Non-judicial stamps	3,32,000
3.	Court fee	82,473
Total		14,80,967

Goalpara Treasury

Category of Stamp	Denomination (A)	No. of Stamp	Value of Stamp (A)
Adhesive	2	250sheet x 80	40,000
Judicial Stamp	5	1	5
Judicial Stamp	20	2	40
Judicial Stamp	50	2	100
Judicial Stamp	10	3	30
Judicial Stamp	1	17	17
Judicial Stamp	2	3	6
Judicial Stamp	60	1	60
Judicial Stamp	500	4	2,000
Judicial Stamp	1000	3	3,000
Non-Judicial Stamp	5000	3	15,000
Non-Judicial Stamp	1000	52	52,000
Non-Judicial Stamp	100	13	1,300
Non-Judicial Stamp	2	74	148
Non-Judicial Stamp	10	3	30
Non-Judicial Stamp	5	103	5150
Total			1,14,251

Obsolete stamps not in use
Haflong Treasury

Category of Stamp	Denomination (A)	No. of Stamp	Value of Stamp (A)
Non Judicial Stamp	0.10	260	26.00
-do-	0.25	1540	385.00
-do-	0.50	143	71.50
Judicial Impressed Stamp	25.00	784	19,600.00
-do-	30.00	4384	1,31,520.00
-do-	40.00	4690	1,87,600.00
Adhesive (Judicial)	0.50	485 Sheet x 80 per sheet	19,400.00
-do-	1.00	1619 sheet x 80 per sheet	1,29,520.00
-do-	3.00	2001 sheet x 80 per sheet	4,80,240.00
-do-	4.00	745 sheet x 80 per sheet	2,38,400.00
-do-	5.00	2763 sheet x 80 per sheet	11,05,200.00
-do-	10.00	4923 sheet x 80 per sheet	39,38,400.00
Total			62,50,362.50

Appendix – IX

(Ref: Para 3.3.1 of Part-III)

**Statement showing challans passed by the TO, Nalbari but not credited to Govt.
Account**

Major Head	Month	Non deposit amount in A	Name of the defaulters
0406	03/2014	1449017	E.E., W.R. Divn. E.E., Irrigation, Nalbari M/S. Engineers Gild, Guwahati M/S. Engineers Gild, Guwahati E.E., PWD, Nalbari Building Divn. Nalbari E.E., PWD R.R. Divn., Nalbari E.E., PWD R.R. Divn. E.E., TDBM Irrigation Divn. E.E., PWD R.R. Divn., Nalbari
0406	06/2013	167553	R. Enterprise E.E., PWD R.R. Divn., Nalbari E.E., PWD R.R. Divn., Nalbari
0041	12/2013	22929	D.T.O., Nalbari
0030	01/2014	108616	C.O., Nalbari Tarun Aich
0040	06/2013	93097	DMO Jiyaur Pasa S Taxes A.K. Das Assam Hardware M. Enterprise, Nalbari P. Talukdar D.C., Nalbari
0040	02/2014	482392	J. Jewellery A.C. Kalita R. Talukdar R. Baishay Principal, Nalbari College Principal, Nalbari College
0406	08/2013	7531	E.E., PWD R.R. Divn. Nalbari
0039	03/2014	148043	K. Kalita K. Kalita
0039	11/2013	97682	J. Talukdar
0039	12/2013	121024	A. Barman J. Talukdar
0040	08/2013	381572	Bordoichila Wine Bar D. Swargiary N.K. Deka K. Boro
0029	03/2014	28000	M. Rahman M. Ahmed Self SAA

0040	07/2013	173417	A. Kherkatary NPC, Nalbari M/S. N. J. Jewellery N. Barman E.O., Barkhetri SBI, Makhibaha P. Swargoaru
0040	11/2013	314478	M. Basi,ataru J. Talukdar B. Baishya J. Talukdar D. Marketing R.M. Wine Prity Wine Shop Doomni T.E.
0040	04/2013	379322	Manik Mandal P. Boro M.K. Industry K.C. Nath E.E., PWD, N.R.R. Divn. H. Nath B. Enterprise B. Enterprise Ratanlal Chiranjilal Pradip Swargiary Chandra Nath M/S. S.B. Ware House D.C., Nalbari
0040	03/2014	1569048	P.G. Narzary H. Ray SMK Civil Hospital S.D. Distributor A.C. Kalita P. Deka SDM, HO, Ghagrapar S. Brahma R. Ahmed E.E., Irrigation Divn. Nalbari SDM, HO, Ghagrapar Nalbari Zila Parishad Nalbari Zila Parishad D. Store A. Ray J. Abdin J. Abdin P.K. Deka Nalbari Zila Parishad E.E., Irrigation, Nalbari Azaj Ali E.E., Nalbari Divn., Irrign. A. Baishya S. Barman Nalbari Zila Parishad Nalbari Zila Parishad K. Rajbonsi

			Nalbari Zila Parishad Nalbari Zila Parishad Batahgila Gaon Panchayat Batahgila Gaon Panchayat K. Barman S. Elect Nalbari Zila Parishad S.Y. Store Nalbari Zila Parishad Nalbari Zila Parishad E.E., PWD, R.R. Divn. E.E.. TDBM Irrigation Divn. B.D.O., Ghagrpar Urban Co-op. Bank E.E., PHE, Nalbari E.E., PWD, R.R. Divn.
0406	12/2013	5150	E.E., PWD, Building
0039	08/2013	79017	D. Swargiary
0040	09/2013	499182	A.R. Enterprise A. Barman J. Talukdar S. Basumatary S. Basumatary Gopal Basumatary U. Kalita P.D. Talukdar M. Hassan
0041	04/2013	18000	S.P., Nalbari
0040	05/2013	643270	M.R. Swargiary Manika Mandal A. Barman A. Ch. Kalita B.K. Dutta P. Store P. Swargiary PDITDP, Nalbari
0040	01/2014	166069	PGN Wine Shop B. Kalita G. Basumatary D.H.S., Nalbari D.C., Nalbari PHE, Ghagrpar D.C., Nalbari M.K. Drugs S.A.S. Centre M. Kalita
0406	07/2013	484393	E.E., PWD, Nalbari
0040	12/2013	108286	S.A.T. Factory S.R.B. Chetry B. Tea D. Product J. Talukdar
0029	02/2014	36070	M. Rahman
0406	03/2014	1449017	E.E., WR Divn. E.E., Irrigation, Nalbari

			M/S. Engineers Gild, Guwahati M/S. Engineers Gild, Guwahati E.E., PWD, Nalbari Building Divn. E.E., PWD, RR Divn., Nalbari E.E., PWD, RR Divn. E.E., TDBM Irrigation Divn. E.E., PWD RR Divn. Nalbari
0029	12/2013	14300	M. Rahman K.D. Choudhury
0041	08/2013	197445	D.T.O., Nalbari
0040	10/2013	1130082	K. Boro P. Boro Dhamdhama Dev. Block B. Das A.C. Kalita H. Deka E.E., Agriculture Sona Assam Tea Sona Assam Tea E.E., PWD Bardhaman Tea Allied Associates DKP Wine Shop
0406	10/2013	7253	E.E., PWD, Nalbari
Total		10381255	

Dibrugarh Treasury

Statement showing challans passed by the TO, Dibrugarh but not credited to Govt. Account

Department	Major Head	Amount in A
Stamps & Registration	0030	1,57,94,769
Police	0055	58,700
Forest Royalty	0406	160
Medical	0210	2615
Total		1,58,56,244

Karimganj Treasury

Statement showing challans passed by the TO, Karimganj but not credited to Govt. Account

Major Head	Challan Nos.	Date	Tendered by whom	Tendered for whom	Amount in A
0028	2014/03/06764	27-03-2014	D. Harijan	M/s. Thakur Internationals	2,500
	2013/11/01581	16-11-2013	K. M. Sen	M/s. K..R. Sen	2,500
0039	2013/04/02937	10-04-2014	K. Sen	Biplab Kuri	14,581
	2013/7/02889	16-07-2013	R.K. Das	P.C. Ghosh	1,01,505
	2013/9/02859	25-09-2013	B. Rishi	M. Das	1,42,820
	2013/11/01120	11-11-2013	M. Rajkumar	M. Rajkumar	94,122
	2013/11/01983	21-11-2013	B. Das	U.R. DebNath	1,000
	2013/12/02879	23-12-2013	A. Sarma Chaki	M/s. Surma Bonder Warehouse	625
	2014/1/01682	06-01-2014	P. Paul	S. Das	1,96,811
	2014/1/01796	06-01-2014	R.K. Das	Bonded Warehouse	39,090

	2014/1/01694	06-01-2014	Self	Bhola Tripura	21,440
	2014/1/02871	10-01-2014	P.C. Dwivedy	P. C. Dwivedy	1,75,667
	2014/02/03333	18-02-2014	S. Paul	Aparna Das	52,430
	2014/2/03335	18-02-2014	-do-	R. K. Paul	65,537
0040	2013/3/9/	-	Self	Shree Jain Traders	3,20,000
	2013/10/03052	10-10-2013	Self	S. K. Sarma	3,344
	2013/11/02275	22-11-2013	Self	K. Nagar GP	3,980
	2013/11/02831	28-11-2013	P. Roy	Techonolink	28,575
	2013/03706	30-11-2013	K. Bharmn	Rajendra Prasad	5,000
	2014/1/02745	09-01-2014	L. Barman	M. Haque	6,700
	2014/3/00056	01-03-2014	-	CEO	1,046
	2014/3/00066	02-03-2014	Self	M/s. Maa Kali Bhandar	27,876
0406	2014/3/0750	31-03-2014	M.K. Chanda	E.E. PWD Road Divn.	32,895
	2014/1/04700	30-01-2014	B. Panthi	E.E. PWD Karimganj NH Divn.	12,57,176
8782	2013/7/02925	16-07-2013	Self	R. Paul	100
	2013/7/02926	16-07-2013	Self	R. Paul	100
	2013/9/02780	23-09-2013	N.G. Das	DFO, Karimganj Divn.	1,31,906
	2013/9/03311	27-09-2013	M.K. Chanda	E.E. PWD Road Divn.	45,18,074
	2013/10/02587	08-10-2013	Self	N. Uddin	10,200
	2013/11/01998	21-11-2013	Self	B. Islam	10,400
	2014/1/04136	28-01-2014	A. Hazari	Beet FO, Churaibari	350
Total					72,68,350

Kokrajhar Treasury
Statement showing challans passed by the TO, Kokrajhar but not credited to Govt. Account

Challan No. & date	By whom to be deposited	Particulars	Amount not deposited into Bank in A
14.03.5165 29-03-2014	Dy. Regn., Kokrajhar	Requisition fees etc.	58,291
14.03.4191 26-03-2014	E.E(PWD), Chirang	Contractor penalty	1,500
014/3/5789	DFO, Halugaon Divn., Kokrajhar	Payment of royalty	33,154
20/4/13/5215	Dilip Ch. Das, S.B.Wine Shop		35,372
20/4/13/5188	M/s. Devi Durga Enterprise		5,00,000
20/4/13/5024	R. Brahma, Kokrajhar		30,590
20/4/13/5194	M/s. Devi Durga Enterprise		2,00,000
20/4/13/5168	Monaranjan Brahma		34,320
20/4/13/5167	-do-		42,900
20/4/13/5732	Rahul Alam, Dampers	Forest Royalty	3,000
20/4/13/5190	M.K. Basumatary,	Food Processing	3,555
20/4/13/5178	FRO	Collection of Land Revenue	2,627
Total			9,44,829

Tinsukia Treasury
Statement showing challans passed by the TO, Tinsukia but not credited to Govt.
Account

Department	Major Head	Amount in A
Superintendent of Excise	0039	2,18,88,754
Land Revenue	0029	25,09,925
Taxes on Vehicles	0041	13,83,087
Stamps and Registration	0030	5,87,300
Superintendent of Taxes	0040	24,31,807
Total		2,88,00,873

Titabar Treasury
Statement showing challans passed by the TO, Titabar but not credited to Govt.
Account

Month	Major Head	Amount in A
01-04-2010 to 30-04-2010	0049	67,847
	0039	77,586
01-04-2012 to 30-04-2012	0039	4,38,558
01-10-2012 to 31-10-2012	0040	6,77,020
01-03-2013 to 31-03-2013	0039	1,56,019

Darrang Treasury
Statement showing challans passed by the TO, Darrang but not credited to Govt.
Account

Month	Total No of Challan	Total Amount in A
April, 2013	181	5,25,376
May, 2013	64	22,05,600
Sept, 2013	80	21,82,949
October, 2013	57	23,30,173
March, 2014	114	32,51,593
Total		1,04,95,691

Appendix – X

(Ref: Para 3.4.4 of Part-III)

Statement showing excess payment of pension

Name	PPO No.	Basic pension in A	Comutation in A	Reduce -d pension in A	Dearness relief in A	M.A. in A	Total A	Net Payment in A	Excess drawal in A
Promod Ch. Daimari	25240	5,340	-	-	5,340	600	11,280	22,560	11,280
Manju Dutta	MAN/SF/37523	5,880	-	-	5,880	600	12,360	24,720	12,360
Mohesh	SP/37434	5,620	-	-	5,620	600	11,840	23,680	11,840
Davidson Daimari	ADP/PPO/GP O/201/003986	8,160	2,720	5,440	8,160	600	14,200	28,400	14,200
Ratan Daimari	943601017820	7,320	2,440	4,880	7,320	3600	12,800	31,600	18,800
Jogen Ch. Barman	MAN/104254	5,220	772	4,448	5,220	600	10,268	20,536	10,268
Florence Kujur	943601022244	10,000	-	-	10,000	600	20,600	41,200	20,600
Gopi Nath Saikia	943501008285	4,580	656	3,924	4,580	600	9,104	18,208	9,104
Jammu Ram	MAN/E/SP/55628	7,520	1,108	6,412	7,520	600	14,532	29,064	14,532
Manmati Deka	MAN/104331	6,670	-	-	6,670	600	13,940	27,880	13,940
Chandra Prova	E/FP/33393	2,770	-	-	2,770	600	6,140	12,280	6,140
Sarala Dutta	MAN/SF/18950	3,290	-	-	3,290	600	7,180	14,360	7,180
Bina Talukdar	MAN/SF/30160	4,120	-	-	4,120	600	8,840	17,680	8,840
Raju Kakoty	E/FP/28642	2,770	-	-	2,770	600	6,140	12,280	6,140
Wilson Daimari	E/SP/30186	4,240	1,250	2,990	4,240	600	7,830	15,660	7,830
Lankeswar Barman	Illegible	5,150	-	-	5,150	600	10,900	21,800	10,900
Ramchiary	Illegible	6,020	1,010	5,001	6,020	600	13,421	26,842	13,421
Prabhavati Pathak	MAN/90087	5,200	-	-	5,200	600	11,000	22,000	11,000
Anupama Das	MAN/SF/30179	10,254	1,489	8,765	10,254	600	19,619	39,238	19,619
Godhuli	MAN/74182	3,450	-	-	3,450	600	7,500	15,000	7,500
Megdellena Horo	PPO/MAN/SF/42477	2,770	-	-	2,770	600	6,140	12,280	6,140
Gaya Dutta	43433	4,460	-	-	4,460	600	9,520	19,040	9,520
Pijush Kanti	43433	2,770	-	-	2,770	600	6,140	12,280	6,140
	43101009281	12,350	1,541	10,809	12,350	600	23,759	47,518	23,759

Appendix – XI

(Ref: Para 3.4.6 of Part-III)

Statement showing misclassification of GPF payments

Name of Treasury	GPF A/c. No.	Name of the subscriber	Amount in A	Category	Month/Year	Minor Head
Barpeta	IND/7210	Madan Baro	92,000	NRA	Dec/2013	104
	FIS/0395	Mafizuddin Ahmed	45,000	NRA	Dec/2012	104
	CW/40553	Subhas Ch. Bhattacharjya	10,253	FP	Jan/2013	104
	PED/196527	Digbijoy Nath	50,000	TA	Jan,2013	104
	PED/187308	Phani Bhusan Nayak	1,00,137	FP	April/2013	104
	CW/50481	Dhanajit Kr. Das	22,000	TA	Jan/2013	104
	DT/7566	Manomati Bhagawati	20,000	TA	Jan/2013	104
	PED/196539	Gangadhar Nath	31,000	TA	Jan/2013	104
Kamrup	MSC/04916	Sadananda Kalita	2,68,343	FP	June/2013	104
	ORS/7503	Brojendra Pd. Katakya	5,00,000	NRA	Feb/2014	104
	TC/3099	Matiur Rahman	1,25,432	FP	Mar/2014	104
	TC/4197	NIranjan Das	32,864	FP	Mar/2014	104
	TC/1136	Chand Mohan Mazumdar	1,63,225	FP	Mar/2014	104
	VET/6800	Arati Lahkar	4,264	RB	Feb/2014	104
Kaliabor	MSC/11405	Phazal Ali	74,000	NRA	April/2012	104
	PED/190202	Toria Orang	2,10,119	FP	April/2012	104
	PED/190121	Khagen Ch. Sarmah	1,93,170	FP	April/2012	104
	PED/190674	Suren Sarmah	1,98,989	FP	April/2012	104
	PED/182459	Badri Pd. Sahu	2,03,360	FP	April/2014	104

Kamrup District Treasury, Amingaon

Name of Subscriber	Token No. & Date	Amount in A	Category	Minor Head
Salimuddin Ahmed	2014/06/01623 dt.25-06-2014	27,000	TA	104
D. Sarma	2014/06/01070 dt/24-06-2014	80,000	NRA	104
Bilayet Hussain	2014/06/01322 dt.23-06-2014	2,93,281	FP	104
R. Duwarah	2014/10/00282 dt.16-10-2014	36,000	TA	104
M. Kumar Boishya	2014/12/01049 dt20-12-2014	61,249	FP	104
Mohan Sarma	2013/1102411	4,43,638	FP	104
Tunu Basfore	2013/06/02257 dt.29-06-2013	75,878	FP	104

Appendix – XII

(Ref: Para 3.4.7 of Part-III)

Less/Excess recovery of GPF subscriptions

Name of the Treasury	Name of the subscriber and GPF A/c. No.	Department	Amount to be deducted in A	Actual amount deducted in A	Excess(+) /Less (-) amount in A
Dhubri	Dr. Pramathesh Goswami, Supdt., MED/24025	Jt. Dir. Of HS	2,375	2,000	-375
	Parsuram Roy, Cook, MED/16788	-do-	569	100	-469
	Nunia Basfore, MED/30921	-do-	578	500	-78
	Suchil Ch. Roy, ABSI, POL/12102	Comdt., 20 AP (IR) Bn.	1,046	1,000	-46
	Anil Ch. Roy, HAV, POL/78560	-do-	884	800	-84
	Prabhat Ch. Das, HAV, POL/37572	-do-	1,018	800	-218
	Kanta Roy, HAV, POL/40291	-do-	992	800	-192
	Rati Kanta Das, HAV, POL/49108	-do-	899	800	-99
Barpeta	Makibur Rahman, Supdt., DT/3649	Treasury Establishment	4,249	10,000	+5,751
	Gosai Das, Accountant, DT/3279	-do-	3,805	5,000	+1,195
	Golam Mustafaa, Accountant, DT/3660	-do-	3,902	10,000	+6,098
	Manomati Bhagawati, Office Peon, DT/7566	-do-	528	500	-28
	Mahendra Nath Das, Office Peon, DT/6797	-do-	626	500	-126
	Maniruddin Ahmed, A/T, PED/187270	Chatala Anchalik High School	2,034	2,500	+466
	Abdul Fazal, A/T, PED/186707	-do-	2,003	2,500	+497
	Hatem Ali, A/T, PED/256421	-do-	2,003	2,500	+497
	Atmo Ram Boro, A.T., PED/185486	-do-	2,003	2,500	+497
Haflong	Ranajoy Das, POL/59694	Police Depament	1,674	2,000	+326
	Rishav Ch. Borah, FOR/12219	Supdt., Assam Soil	1,903	2,000	+97

		Conservation Training School, Mahur			
	Ramsena Hrangkhoh, DT/6961	Election Officer, Haflong	1,682	1,800	+118
	Dhan Bahadur Thapa, DT/4250	D.C., Dima Hasao	1,764	2,000	+236
	Khitulal Upadhaya, DT/6955	-do-	578	500	-78
Lakhimpur	Mukta Bora, MED/25359	Jt. Dir. of H.S.	3,624	5,000	+1,376
	Atul Gogoi, MED/15983	-do-	3,100	5,000	+1,900
	Rasindra Nath Gogoi, FIS/1391	Fishery	3,218	4,000	+782
Bihpuria	Thaneswar Borah, PED/158060	BEE0, Narayanpur	1,046	1,000	-46
	Niralata Borkataki, PED/159831	-do-	1,053	1,000	-53
Kamrup	Anil Kr. Talukdar, POL/59075	Police	3,309	10,000	+6,691
	Dimbeswar Nath, POL/65095	-do-	3,381	6,000	+2,619
	Chitta Kr. Rava, POL/59515	-do-	3,309	7,000	+3,691
	Nomal Ch. Das, POL/66822	-do-	3,026	8,000	+4,974
	Atul Ch. Baishya, POL/58742	-do-	3,005	8,000	+4,995
	Lakshmi Deka, POL/60471	-do-	3,005	9,000	+5,995
Tinsukia	Sukla Sarkar, PED/113806	Bangiya Vidyalaya	1,288	1,200	-88
	Abhijit Borkotoky, PED/113821	-do-	1,262	1,200	-66
	Gitanjali Bhattacharjee, PED/113810	-do-	1,235	1,200	-35
	Premananda Khanikar, DT/2963	D.C., Tinsukia	1,174	1,000	-174
	Ajit Gogoi, SAS/7850	-do-	661	600	-61
	Rajen Thapa, DT/7306	-do-	679	600	-79
	Bhabananda Das, DT/7079	-do-	614	600	-14
	P.L. Agrahari, FOR/9848	DFO, Digboi Divn.	1,028	1,000	-28
Goalpara	Manindra Saikia, AGR/12266	DAO, Goalpara	2,694	5,000	+2,306
	Pradip Neog, AGR/7280	-do-	2,757	4,000	+1,243
	Karuna Kt. Nath, AGR/12267	-do-	2,304	4,000	+1,696
	Sukumar Ch. Saha, AGR/11802	-do-	2,179	3,000	+821
	Anjali Paul, H/A, POL/49661	S.P., Goalpara	2,586	5,000	+2,414

	Ananda Ch. Das, POL/55482	-do-	1,928	3,000	+1,072
	Bhaben Das, POL/49562	-do-	2,451	5,000	+2,549
	Bipul Kr. Kakati, Dy. A.O., CW/32899	E.E., Dudhnoi Mechl. Divn. (Irrgn.)	3,282	5,000	+1,718
Cachar	S.K. Das, FIS/1662	Dist. Fishery Development Officer	2,654	7,000	+4,356
	M.A. Mazumdar, FIS/1397	-do-	2,198	2,500	+302
	R.U. Laskar, FIS/1566	-do-	1,897	4,000	+2,103
	N.K. Dey, FIS/1629	-do-	2,340	4,000	+1,660

Appendix – XIII

(Ref: Para 3.4.8 of Part-III)

Retention of authorities beyond the validity period

Sl. No.	Name of Treasury	Authority No. & date	Name of the GPF holder	GPF A/c No.
1.	Golaghat	PF-7/FP/213/ID-82345/994 dt.29-07-2013	Dina Ram Bora	PED/244042
2.		PF-15/FP/1584/ID-75578/ 8432 dt.08-04-2013	Gopal Bora	PED/122946
3.		PF-15/RB/72/12 -13/ 7949 dt.06-03-2013	Nabin Ch. Saikia	PED/121275
11.	Charaideo	PF-15/FP/780/ID-69392/12 -13/4766 dt.08-11-2012	Dimbeswar Borah	PED/112142
12.		PF-17/FP/285/ID-65096/12 -13/1179 dt.08-08-2012	Ajit Kr. Phukan	PED/249255
13.		PF-14/174/CW/62480/12- 13/1206 dt.16-07-2012	Indreswar Dutta	CW/62480
14.		PF-16/FP/1661/PED/ 225463/11 -12/91 dt.09-04- 2012	Late Kiran Gogoi	PED/225463

Sl. No.	Name of Treasury	Name of pensioner with PPO No.	Authority No. and date
1.	Tinsukia	Himendra Gogoi holder PPO No.936401019332	No.Pen-4/Com. Autho/CPO- 411081811/1900 dt.01/2012
2.		Nikhil Ch. Baruah holder of PPO No.936601013466	No.Pen-6/Com. Autho/CPO- 611336712/2761 dt.08-05- 2012

Appendix – XIV

(Ref: Para 3.5.3 of Part-III)

**Non deduction of Standard License fees
Dhubri**

Sl. No.	Name of Govt. servant	Pay + Grade Pay in A	License fee deducted in A	License fee to be deducted in A	License fee not deducted
1.	Nazrul Islam, D.C.	17590+7400	74	740	
2.	Chayanika Thakuria, ACS	13040+5400	21	540	
3.	Dyotiva Bora, ACS	13040+5400	21	540	
4.	Mridulananda Sarma, IPS, SP	28220+7600	129		
5.	Mukut Rabha Addl. S.P.	17470+6300			Not recovered
6.	Kr. Prabir Narayan Deb	18620+5400			-do-
7.	Sirajul Hoque	18620+5400			-do-
8.	Debasis Bora Addl. S.P.	18230+6300			-do-
9.	Alakesh Sarma, E.E.	27280+6300	31	630	
10.	Dr. Osman Gani, M.O. Ayur	18280+5900			Not recovered
11.	Amir Uddin Ahmed, M.O. Ayur	13130+4500			-do-
12.	Dr. Bijoy Bhattacharjee	20200+5900			-do-
13.	Dr. Hafizur Rahman	12100+5400			-do-

Dispur

Sl. No.	Major Head	Department	Name
1.	2851	Sericulture	Smti Jyotsna Das Moran, Sr. Asstt.
2.	2851	-do-	Smti Jyoti Bora, Sr, Asstt.
3.	2851	-do-	Shri Islam Ali, Peon
4.	2851	-do-	Shri Hara Kanta Rava, Gr.D
5.	2210	H & FW	Dr. Bhupen Nath, Jr. Leprosy Officer, Hengrabari.
6.	2210	H &FW	Mrs Dipti Devi, 2 nd IMO
7.	2059	PWD(B)	Shri Pranjit
8.	2059	PWD(B)	Smti Santi Singh

Dibrugarh

Sl. No.	Department	Name of the Govt. Servant	Designation	License Fee
1.	Police	Dharmendra Kumar Das	Addl. S.P. (Border)	
2.	Police	Md. Iftikhar Ali	D.S.P.	No License Fee was deducted as per norms.
3.	Police	Amitabh Das	Commandant 19 th Bn.	
4.	Police	Robin Gogoi	D.S.P.	
5.	Judicial	Bipaakki Borthakur	Munsiff	
6.	Judicial	Dimbeswar Gaye	Judicial Magistrate	
7.	Judicial	Abu Kakkar Sidique	Addl. Dist. & Session Judge	
8.	Judicial	Kanchan Newar	Chief Judicial Magistrate	
9.	Judicial	Pijush Pratim Bairagi	Addl. C.J.M.	
10.	Judicial	Rumi Kumari Phukan	Dist. & Session Judge	

Goalpara

Sl. No.	Name of employee & Designation	Pay + grade pay	Name of DDO	VR No. & date
1.	Anjali Paul, H/A	16580	S P Goalpara	2266 dt. 30-06-2014
2.	Sadhan Deb Nath, Steno	19290	S P Goalpara	2266 dt. 30-06-2014
3.	L/N Rekib Hussain	13090	S P Goalpara	2265 dt. 30-06-2014
4.	Afilur Rahman, SI	16800	S P Goalpara	2278 dt. 30-06-2014
5.	Aswani Kr. Ray, SI	16800	S P Goalpara	2278 dt. 30-06-2014
6.	Bani Kt. Sarmah, SI	17630	S P Goalpara	2278 dt. 30-06-2014
7.	Bhabesh Ch. Biswas, SI	16780	S P Goalpara	2278 dt. 30-06-2014
8.	Durbesh Ali Ahmed, SI	14030	S P Goalpara	2278 dt. 30-06-2014

Kamrup(M)

Name of the DDO (CODE) and Salary month	Name of the Employee	Basic Pay+ GP in A	Standard License fee recovered
Pol/oo2, 8/2014	Sri Altaf Hussan,	14,780+4,300	Nil
-do-	Mrs. Jinamai	13,940+4,300	Nil
-do-	Sri Naren Ch. Das	14,420+4,300	Nil
-do-	Sri Birendra kr. Kalita	14,720+3,300	Nil
-do-	Sri Nur Mahammad	16,440+3,300	Nil
-do-	Sri Saktipada Nath	15,600+3,300	Nil
-do-	Sri Tapan Rongpi	8,250+3,300	Nil

Tinsukia

Sl. No.	Name of the Govt. servants with designation	Department	Remarks
1.	Shri Chandra Kt. Gogoi, Driver	E.E., PWD(R&B), Tinsukia	No HRA allowed and no license fee recovered
2.	Shri Prabin Sonowal, Chowkidar	-do-	-do-
3.	Smti. Bharati Gogoi, Sr. Asstt.	D.C., Tinsukia	-do-
4.	Shri Roheswar Boruah, O.P.	DFO, Digboi Divn.	-do-
5.	Smti. Prema Phukan, O.P.	-do-	-do-

6.	Shri Sewa Singh, Driver	-do-	-do-
7.	Shri Herember Saikia, F. Gd.	DFO, T.T & S. Plant, Makum	-do-
8.	Shri Jatan Acharjee, B/A.Gd.	-do-	-do-

Lakhimpur

Sl. No.	Name of employees	Basic pay and Grade pay (A)	GPF A/C No	Name of DDO	Bill No. & date
1.	Purna Borgohain	18720	Med/29065	Jt. Dir. H.S. N.L.P.	670 dtd. 25-12-2014
2.	Amit Kr. Bhuyan	2266	Med/09265	-do-	672 dtd. 25-12-2014
3.	Jugal Hazarika	15640	Med/29185	-do-	674 dtd. 25-12-2014
4.	Sanat Bora	14000	Med/31463	-do-	674 dtd. 25-12-2014
5.	Renumoni Bhuyan	14530	Med/25750	-do-	675 dtd. 25-12-2014
6.	Kusum Kakati	13970	Med/29194	-do-	675 dtd. 25-12-2014
7.	Kukukewar Bonia	10010	Med/29098	-do-	675 dtd. 25-12-2014
8.	Bhagawati Basfore	11030	Med/25737	-do-	675 dtd. 25-12-2014
9.	Protawati Saikia	14580	Med/25721	-do-	675 dtd. 25-12-2014
10.	Deepa Saikia	13970	Med/25748	-do-	675 dtd. 25-12-2014
11.	Ratilal Prasad	9240	Med/30754	-do-	675 dtd. 25-12-2014
12.	Dipti Gogoi	14000	MED/28786	-do-	675 dtd. 25-12-2014
13.	Minu Bhatta	14390	Med/26572	-do-	675 dtd. 25-12-2014
14.	Rita Saikia	11060	Med/15594	-do-	675 dtd. 25-12-2014
15.	Ranu Deori	13280	Med/31447	-do-	675 dtd. 25-12-2014

Appendix - XV

(Ref: Para 3.5.4 of Part-III)

Irregular drawal of Govt. money

New Guwahati Treasury

(A in crore)

Year of transfer	Amount in A	Utilized				Balance as on 01-04-2014 in A
		2010-11	2011-12	2012-13	2013-14	
2009-10	57.23	0.249	11.44	0.25	0.001	45.29
2010-11	4.39	0.80	3.36	0.23	0	0
2011-12	12.97	0	0	1.69	7.13	5.84
2012-13	38.711	0	0	0	2.79	35.92
2013-14	62.32	0	0	0	0.81	61.51
Total	175.621	1.049	14.8	2.17	10.731	148.56

Appendix – XVI

(Ref: Para 3.5.6 of Part-III)

Statements showing the details of payment of hire charges of vehicles without supporting documents

Vehicle No.	Model of Vehicle	Date of hire/ requisition	Date of release	Order No.	Charges for number of days	Claim for the month	Utilisation certificate	Amount claimed in A	Amount passed in A	Remarks
AS-01-CC 2492	Nil	Nil	Nil	Nil	30	06/2012	Nil	28,500	28,500	
-do-	Nil	Nil	Nil	Nil	31	07/2012	Nil	29,450	29,450	
-do-	Nil	Nil	Nil	Nil	31	08/2012	Nil	29,450	29,450	
-do-	Nil	Nil	Nil	Nil	30	09/2012	Nil	28,500	28,500	
-do-	Nil	Nil	Nil	Nil	31	10/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	29,450	29,450	
-do-	Nil	Nil	Nil	Nil	30	11/2012	-do-	28,500	28,500	
AS-15-E 1373	Nil	17-05-2011	Running	Nil	31	05/2012	-do-	29,450	29,450	
-do-	Nil	-do-	-do-	Nil	30	06/2012	-do-	28,500	28,500	
-do-	Nil	-do-	-do-	Nil	31	07/2012	-do-	29,450	29,450	
-do-	Nil	-do-	-do-	Nil	31	08/2012	-do-	29,450	29,450	
-do-	Nil	-do-	-do-	Nil	30	09/2012	-do-	28,500	28,500	
-do-	Nil	-do-	-do-	Nil	31	10/2012	-do-	29,450	29,450	
-do-	Nil	-do-	-do-	Nil	30	11/2012	Countersigned by B.D.O., Jalahghat	28,500	28,500	
-do-	Nil	-do-	-do-	Nil	31	12/2012	-do-	29,450	29,450	
AS-14-D 0615	Nil	Nil	Nil	Nil	30	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	28,500	28,500	
-do-	Nil	Nil	Nil	Nil	31	07/2012	-do-	29,450	29,450	
Nil	Nil	Nil	Nil	Nil	31	08/2012	-do-	29,450	29,450	
Nil	Nil	Nil	Nil	Nil	30	09/2012	-do-	28,500	28,500	
Nil	Nil	Nil	Nil	Nil	31	10/2012	-do-	29,450	29,450	
AS-14-D 0615	Nil	Nil	Nil	Nil	30	11/2012	-do-	28,500	28,500	
-do-	Nil	Nil	Nil	Nil	31	12/2012	-do-	29,450	29,450	

AS-01-AH 9897	Scorpio	01-11-2012	30-11-2012	Nil	30	11/2012	Countersigned by Major, MTO, 18 th Bn., Mahar Regmt.	28,500	28,500
-do-	-do-	01-12-2012	30-12-2012	Nil	31	12/2012	-do-	29,450	29,450
-do-	-do-	01-01-2013	31-01-2013	Nil	31	01/2012	-do-	29,450	29,450
AS-01-AH 9341	-do-	01-06-2012	30-06-2012	Nil	30	06/2012	-do-	28,500	28,500
-do-	-do-	01-07-2012	30-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	-do-	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	-do-	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	-do-	01-10-2013	31-10-2013	Nil	31	10/2012	-do-	29,500	29,500
AS-01-SC 0625	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	Nil	Nil	Nil	30	09/2012	OIC, CRPF	14,250	14,250
-do-	Nil	Nil	Nil	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	Nil	Nil	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	Nil	Nil	Nil	31	12/2012	-do-	29,450	29,450
AS-01-Y 0050	Nil	01-05-2012	31-05-2012	Nil	31	05/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	29,450	29,450
-do-	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	-do-	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
Nil	Tata Grunde	16-09-2012	30-09-2012	Nil	15	09/2012	-do-	14,250	14,250
Nil	-do-	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
Nil	-do-	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
Nil	-do-	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
Nil	-do-	01-01-2013	31-01-2013	Nil	31	01/2013	-do-	29,450	29,450
AS-03-F 0079	Tata Sumo	09-10-2012	31-10-2012	Nil	23	10/2012	-do-	21,850	21,850
-do-	-do-	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500

-do-	-do-	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
Nil	Tata Grunde	01-01-2013	31-01-2013	Nil	31	01/2012	-do-	29,450	29,450
AS-19-A 9008	Nil	01-05-2012	31-05-2012	Nil	31	05/2012	-do-	29,450	29,450
AS-19-A 6890	Nil	01-05-2012	31-05-2012	Nil	31	05/2012	-do-	29,450	29,450
-do-	Nil	01-06-2012	30-06-2012	Nil	30	01/2012	-do-	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
AS-19-C 6890	Nil	30-07-2012	09-08-2012	Nil	9	08/2012	Nil	9,506	9,506
AS-19-C 2892	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Major, 12 th MTO, Mahar Bn., Mahar Regmt.	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
AS-01-CC 5409	Nil	28-07-2012	09-08-2012	Nil	9	08/2012	Nil	11,950	11,950
-do-	Nil	21-08-2012	19-09-2012	Nil	30	09/2012	Nil	28,500	28,500
AS-01-AN 2421	Nil	01-05-2012	31-05-2012	Nil	31	05/2012	Countersigned by Major, 12 th MTO, Mahar Bn., Mahar Regmt.	29,450	29,450
-do-	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	-do-	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
AS-01-AR 6559	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Asstt. Comdt., B. Co, 22 nd Bn. SSB	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450

-do-	Nil	01-01-2013	31-01-2013	Nil	31	01/2012	-do-	29,450	29,450
AS-14 7800	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
AS-01-AF 6127	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
AS-01-AA 8428	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
AS-14-B 4811	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Major, MTO, 12 th Bn., Mahar Regmt.	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
-do-	Nil	01-01-2013	31-01-2013	Nil	31	01/2013	-do-	29,450	29,450
-do-	Nil	01-02-2013	28-02-2013	Nil	28	02/2013	-do-	26,500	26,500
-do-	Nil	01-03-2013	16-03-2013	Nil	16	03/2013	-do-	15,200	15,200
AS-01-AZ 4371	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Officer Commanding, D/1/36 Bn., CRPF	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
AS-01-AP 7366	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	-do-	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500

-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
-do-	Nil	01-01-2013	31-01-2013	Nil	31	01/2013	-do-	29,450	29,450
AS-15-C 1564	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
-do-	Nil	01-01-2013	31-01-2013	Nil	31	01/2013	-do-	29,450	29,450
AS-15-B 2122	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	08-10-2012	Nil	8	10/2012	-do-	7,600	7,600
AS-15-C 1564	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	28,500	28,500
AS-01-MA 5800	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	-do-	28,500	28,500
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-11-2012	30-11-2012	Nil	30	12/2012	-do-	28,500	28,500
AS-28-C 0975	Cruiser	01-06-2012	30-06-2012	Nil	30	06/2012	-do-	28,500	28,500
-do-	-do-	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	-do-	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	-do-	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	-do-	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	-do-	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	-do-	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
AS-14-B 2037	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	Countersigned by B.D.O., Jalah Block	29,450	29,450
-do-	Nil	27-07-2012	31-08-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500

-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	22-11-2012	30-11-2012	Nil	9	11/2012	Countersigned by Coy. Commdt. G. COY, 52 BSF	8,550	8,550
-do-	Nil	01-11-2012	15-11-2012	Nil	9	11/2012	Countersigned by B.D.O., Jalah Block	8,550	8,550
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
-do-	Nil	01-01-2013	26-01-2013	Nil	26	01/2013	-do-	24,700	24,700
AS-01-DD 0194	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Officer Commanding, D/1/36 Bn., CRPF	39,300	39,300
-do-	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	40,610	40,610
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	40,610	40,610
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	39,300	39,300
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	40,610	40,610
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	39,300	39,300
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	40,610	40,610
AS-01-M 8673	Bolero	29-07-2012	31-07-2012	Nil	3	07/2012	Countersigned by Coy. Commdt. G. COY, 52 BSF	2,850	2,850
-do-	-do-	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	-do-	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	-do-	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	-do-	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	-do-	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
-do-	-do-	01-01-2013	12-01-2013	Nil	11	01/2013	-do-	9,350	9,350
AS-28 1212	Sumo Victa	06-06-2012	30-06-2012	Nil	25	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	24,250	24,250
-do-	-do-	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	-do-	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	-do-	01-09-2012	15-09-2012	Nil	15	09/2012	-do-	14,250	14,250
AS-28 3858	Nil	28-07-2012	14-08-2012	Nil	18	08/2012	Nil	17,100	17,100
-do-	Nil	17-08-2012	16-09-2012	Nil	33	09/2012	Nil	31,350	31,350
AS-01-MB 5050	Nil	11-12-2012	31-12-2012	Nil	21	12/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	19,950	19,950

-do-	Nil	01-01-2013	31-01-2013	Nil	31	01/2013	-do-	29,450	29,450
AS-01-Y 3382	Nil	27-07-2012	31-07-2012	Nil	5	07/2012	Officer Commanding, C/173, CRPF	4,750	4,750
-do-	Nil	27-07-2012	08-08-2012	Nil	7	08/2012	-do-	6,650	6,650
AS-01-Y 5171	Nil	01-06-2012	05-06-2012	Nil	5	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	4,750	4,750
AS-15-F 1434	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Tata Sumo	01-10-2012	31-10-2012	Nil	31	10/2012	Nil	29,450	29,450
-do-	-do-	01-11-2012	30-11-2012	Nil	30	11/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	28,500	28,500
-do-	-do-	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
AS-15-F 0057	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	-do-	29,450	29,450
-do-	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	-do-	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	-do-	29,450	29,450
AS-01-AF 4864	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	Countersigned by A.D.C., Baksa	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	-do-	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	-do-	28,500	28,500
-do-	Nil	01-01-2013	31-01-2013	Nil	31	01/2012	-do-	29,450	29,450
-do-	Nil	01-02-2013	28-02-2013	Nil	28	01/2012	-do-	26,600	26,600
AS-01-AF 2928	Nil	11-01-2013	29-01-2013	Nil	18	01/2012	-do-	17,100	17,100
AS-01-R 8053	Mahindra Max	01-06-2012	30-06-2012	Nil	30	06/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	28,500	28,500
Nil	Nil	10-09-2012	19-09-2012	Nil	10	09/2012	Nil	9,500	9,500
Nil	Nil	20-10-2012	25-10-2012	Nil	6	10/2012	Nil	5,700	5,700
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3,73,350	3,73,350
AS-16-B 5390	Nil	01-06-2012	30-06-2012	Nil	30	06/2012	Nil	28,500	28,500
AS-01-AC 4851	Nil	08-08-2012	15-08-2012	Nil	8	08/2012	Nil	12,440	12,440
									Based on letter from M/s. Das and Sons

AS-16-B 5390	Nil	01-07-2012	31-07-2012	Nil	31	07/2012	Countersigned by A.D.C., Baksa	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	-do-	29,450	29,450
AS-01-AE 8666	Nil	30-07-2012	04-08-2012	Nil	5	08/2012	Nil	4,750	4,750
AS-18-A 2094	Tata Sumo	01-10-2012	10-10-2012	Nil	10	10/2012	Nil	9,500	9,500
AS-28-C 1187	Nil	10-08-2012	23-08-2012	Nil	14	08/2012	Nil	13,300	13,300
AS-01-DD 7639	Winger	23-09-2012	01-10-2012	Nil	9	09/2012	Nil	8,640	8,640
AS-01-CC 6988	Nil	26-08-2012	19-09-2012	Nil	23	09/2012	Nil	21,850	21,850
AS-01-BA 1907	Nil	Nil	Nil	Nil	31	Nil	Nil	29,450	29,450
AS-01-DC 1520	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	Countersigned by Major, MTO, 12 th Bn. Kumaon	29,450	29,450
AS-01-DC 0693	207 Tata DI	19-10-2012	05-11-2012	Nil	18	10/2012	Countersigned by Coy. Commdt. G. COY, 52 BSF	17,100	17,100
AS-01-G 3895	Nil	25-07-2012	28-07-2012	Nil	4	07/2012	Nil	6,000	6,000
AS-01-C 1414	Nil	28-07-2012	09-08-2012	Nil	14	08/2012	Nil	19,320	19,320
-do-	Nil	25-08-2012	19-09-2012	Nil	27	09/2012	Nil	25,650	25,650
AS-01-CC 2240	Nil	25-11-2012	28-11-2012	Nil	4	11/2012	Nil	3,800	3,800
AS-01-K 9885	Nil	01-08-2012	31-08-2012	Nil	31	08/2012	Nil	29,450	29,450
-do-	Nil	01-09-2012	30-09-2012	Nil	30	09/2012	Nil	28,500	28,500
-do-	Nil	01-10-2012	31-10-2012	Nil	31	10/2012	Nil	29,450	29,450
-do-	Nil	01-11-2012	30-11-2012	Nil	30	11/2012	Nil	28,500	28,500
-do-	Nil	01-12-2012	31-12-2012	Nil	31	12/2012	Nil	29,450	29,450
								Total	62,13,796

Appendix – XVII

(Ref: Para 3.5.6 of Part-III)

Statement showing details of payment of fuel against incomplete sub-vouchers/claims

Indent No.	Date	Sl. No. of bill /cash memo	Date	Vehicle No.	Name of suppliers	Particulars	Amount (A)
1307	12-02-13	Nil	31-03-13	Nil	Assam Auto Agencies, Tihu	Diesel	2508
1314	05-03-13	Nil	31-03-13	Nil	-do-	Diesel	15210
1315	05-03-13	Nil	31-03-13	Nil	-do-	Diesel	2535
1316	05-03-13	Nil	31-03-13	Nil	-do-	Diesel	10140
Nil	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	2535
1319	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	15210
1321	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	2535
1320	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	15210
1325	07-03-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	3065
1324	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	15210
1327	07-03-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	3065
1326	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	15210
1329	07-03-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	3065
1328	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	15210
1331	07-03-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	3065
1330	07-03-13	Nil	31-03-13	Nil	-do-	Diesel	15210
1332	21-03-13	Nil	31-03-13	Nil	-do-	Diesel	6591
1333	21-03-13	Nil	31-03-13	Nil	-do-	Diesel	5577
1334	21-03-13	Nil	31-03-13	Nil	-do-	Diesel	5577
1335	21-03-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	6107
1336	21-03-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	6107
1337	25-03-13	Nil	31-03-13	Nil	-do-	Diesel	2562
1338	26-03-13	Nil	31-03-13	Nil	-do-	Diesel	2049
1339	02-04-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	16171
1340	02-04-13	Nil	31-03-13	Nil	-do-	Diesel/M. oil	3049
1341	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	16171
1342	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	3552
1345	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	16171
1346	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	3552
1343	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	16171
1344	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	3552
1347	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	16171
1348	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	3552
1349	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	16171
1350	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	3314
1351	02-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	16171
1352	02-04-13	Nil	30-04-13	Nil	-do-	Diesel	2519
1356	04-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	10604
1359	09-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	8351
1371	18-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	7083
1372	18-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	7083
1373	18-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	5571
1375	19-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	5571
1378	22-04-13	Nil	30-04-13	Nil	-do-	Diesel	3025
1379	23-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	6075
1380	23-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	5571

1381	23-04-13	Nil	30-04-13	Nil	-do-	Diesel/M. oil	1777
1418	24-05-05	Nil	31-05-13	Nil	-do-	Diesel/M. oil	5677
1419	24-05-05	Nil	31-05-13	Nil	-do-	Diesel/M. oil	5677
1420	24-05-05	Nil	31-05-13	Nil	-do-	Diesel	5147
1397	08-05-13	Nil	31-05-13	Nil	-do-	Diesel	15123
1403	13-05-13	Nil	31-05-13	Nil	-do-	Diesel/M. oil	3353
1395	06-05-13	Nil	31-05-13	Nil	-do-	Diesel	15123
1396	06-05-13	Nil	31-05-13	Nil	-do-	Diesel	2520
1387	04-05-13	Nil	31-05-13	Nil	-do-	Diesel	15123
1388	04-05-13	Nil	31-05-13	Nil	-do-	Diesel	2520
1385	03-05-13	Nil	31-05-13	Nil	-do-	Diesel	15123
1386	03-05-13	Nil	31-05-13	Nil	-do-	Diesel	2574
1400	08-05-13	Nil	31-05-13	Nil	-do-	Diesel	15441
1404	13-05-13	Nil	31-05-13	Nil	-do-	Diesel/M.Oil	3353
1401	08-05-13	Nil	31-05-13	Nil	-do-	Diesel	15441
1405	13-05-13	Nil	31-05-13	Nil	-do-	Diesel/M.Oil	3353
1402	08-05-14	Nil	31-05-13	Nil	-do-	Diesel	15441
1410	17-05-13	Nil	31-05-13	Nil	-do-	Diesel	5147
1411	17-05-13	Nil	31-05-13	Nil	-do-	Diesel	5147
1412	17-05-13	Nil	31-05-13	Nil	-do-	Diesel	5147
1898	06-05-13	Nil	31-05-13	Nil	-do-	Diesel	2603
1424	30-05-13	Nil	31-05-13	Nil	-do-	Diesel	15615
1451	20-06-13	Nil	30-06-13	Nil	-do-	Diesel	5205
1452	20-06-13	Nil	30-06-13	Nil	-do-	Diesel	5205
1448	11-06-13	Nil	30-06-13	Nil	-do-	Diesel	2082
1449	18-06-13	Nil	30-06-13	Nil	-do-	Diesel	5205
1450	18-06-13	Nil	30-06-13	Nil	-do-	Diesel	5205
1442	03-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	5205
1445	04-06-13	Nil	30-06-13	Nil	-do-	Diesel	5205
1439	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	2867
1440	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	15880
1437	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	2873
1438	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	15880
1435	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	2873
1436	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	15880
1432	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	2873
1434	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	15880
1430	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	2873
1431	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	15880
1425	01-06-13	Nil	30-06-13	Nil	-do-	Diesel	2603
1429	01-06-13	Nil	30-06-13	Nil	-do-	Diesel/M Oil	15880
1456	01-07-13	Nil	31-07-13	Nil	-do-	Diesel/M Oil	2913
1457	01-07-13	Nil	31-07-13	Nil	-do-	Diesel	15855
1454	01-07-13	Nil	31-07-13	Nil	-do-	Diesel/M Oil	2643
1455	01-07-13	Nil	31-07-13	Nil	-do-	Diesel	15855
1479	17-07-13	Nil	31-08-13	Nil	-do-	Diesel/M Oil	1855
1482	20-07-13	Nil	31-08-13	Nil	-do-	Diesel	5343
1483	20-07-13	Nil	31-08-13	Nil	-do-	Diesel	5343
1489	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	2672
1491	04-08-13	Nil	31-08-13	Nil	-do-	Diesel	2672
1485	25-07-13	Nil	31-07-13	Nil	-do-	Diesel	2114
1486	26-07-13	Nil	31-07-13	Nil	-do-	Diesel	7928
1480	20-07-13	Nil	31-07-13	Nil	-do-	Diesel	5285
1481	20-07-13	Nil	31-07-13	Nil	-do-	Diesel	5285
1484	20-07-13	Nil	31-07-13	Nil	-do-	Diesel	5285
1473	04-07-13	Nil	31-07-13	Nil	-do-	Diesel	15855

1476	17-07-13	Nil	31-07-13	Nil	-do-	Diesel	1586
1478	17-07-13	Nil	31-07-13	Nil	-do-	M.oil	1080
1477	17-07-13	Nil	31-07-13	Nil	-do-	M.oil	1080
1467	03-07-13	Nil	31-07-13	Nil	-do-	Diesel	7928
1468	03-07-13	Nil	31-07-13	Nil	-do-	Diesel/ M.oil	2913
1469	03-07-13	Nil	31-07-13	Nil	-do-	Diesel	7927
1460	01-07-13	Nil	31-07-13	Nil	-do-	Diesel	15855
1461	01-07-13	Nil	31-07-13	Nil	-do-	Diesel/ M.oil	2913
1462	01-07-13	Nil	31-07-13	Nil	-do-	Diesel	15855
1463	01-07-13	Nil	31-07-13	Nil	-do-	Diesel/ M.oil	2643
1458	01-07-13	Nil	31-07-13	Nil	-do-	Diesel/ M.oil	2643
1459	01-07-13	Nil	31-07-13	Nil	-do-	Diesel	15855
1488	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	16029
1493	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	2672
1490	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	16029
1497	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	2672
1492	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	16029
1495	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	2672
1494	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	16029
1499	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	2672
1496	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	16029
1507	02-08-13	Nil	31-08-13	Nil	-do-	Diesel	2672
1498	01-08-13	Nil	31-08-13	Nil	-do-	Diesel	16029
1531	27-08-13	Nil	31-08-13	Nil	-do-	Diesel/M oil	2937
1505	01-08-13	Nil	31-08-13	Nil	-do-	Diesel/M oil	10951
1509	07-08-13	Nil	31-08-13	Nil	-do-	Diesel	8015
1506	02-08-13	Nil	31-08-13	Nil	-do-	Diesel	16029
1521	19-08-13	Nil	31-08-13	Nil	-do-	Diesel	5343
1522	19-08-13	Nil	31-08-13	Nil	-do-	Diesel	5343
1523	19-08-13	Nil	31-08-13	Nil	-do-	Diesel	5343
1524	20-08-13	Nil	31-08-13	Nil	-do-	Diesel	5343
1525	23-08-13	Nil	31-08-13	Nil	-do-	Diesel	8015
1537	27-08-13	Nil	31-08-13	Nil	-do-	Diesel/M oil	2937
Nil	25-10-13	Nil	08-12-13		Tirumalai Filling station Barama, Nalbari	HSD	2446
Nil	30-10-13	Nil	08-12-13	Nil	-do-	HSD	1631
Nil	31-10-13	Nil	08-12-13	Nil	-do-	HSD	1087
Nil	31-10-13	Nil	08-12-13	Nil	-do-	HSD	815
Nil	31-10-13	Nil	08-12-13	Nil	-do-	HSD	815
Nil	07-11-13	Nil	08-12-13	Nil	-do-	HSD	1099
Nil	09-11-13	Nil	08-12-13	Nil	-do-	HSD	1099
Nil	12-11-13	Nil	08-12-13	Nil	-do-	HSD	1099
Nil	13-11-13	Nil	08-12-13	Nil	-do-	HSD	2747
Nil	15-11-13	Nil	08-12-13	Nil	-do-	HSD	1098
Nil	16-11-13	Nil	08-12-13	Nil	-do-	HSD	1373
Nil	18-11-13	Nil	08-12-13	Nil	-do-	HSD	1648
Nil	18-11-13	Nil	08-12-13	Nil	-do-	HSD	1099
Nil	21-11-13	Nil	08-12-13	Nil	-do-	HSD	824
Nil	22-11-13	Nil	08-12-13	Nil	-do-	HSD	1099
Nil	25-11-13	Nil	08-12-13	Nil	-do-	HSD	549
Nil	26-11-13	Nil	08-12-13	Nil	-do-	HSD	824
Nil	28-11-13	Nil	08-12-13	Nil	-do-	HSD	1374
Nil	30-11-13	Nil	08-12-13	Nil	-do-	HSD	1099
Nil	04-12-13	Nil	08-12-13	Nil	-do-	HSD	1374
Nil	04-12-13	Nil	08-12-13	Nil	-do-	HSD	2747
Nil	05-12-13	Nil	08-12-13	Nil	-do-	HSD	1648

Nil	05-12-13	Nil	08-12-13	Nil	-do-	HSD	1099
Nil	06-12-13	Nil	08-12-13	Nil	-do-	HSD	1111
Nil	06-12-13	Nil	08-12-13	Nil	-do-	HSD	1388
Nil	06-12-13	Nil	08-12-13	Nil	-do-	HSD	1666
Nil	06-12-13	Nil	08-12-13	Nil	-do-	HSD	1388
Nil	08-12-13	Nil	08-12-13	Nil	-do-	HSD	1111
Nil	06-12-13	Nil	08-12-13	Nil	-do-	HSD	1666
Nil	06-12-13	Nil	08-12-13	Nil	-do-	HSD	1388
Nil	06-12-13	Nil	08-12-13	Nil	-do-	HSD	1111
Nil	08-12-13	Nil	08-12-13	Nil	-do-	HSD	1665
Nil	08-12-13	Nil	08-12-13	Nil	-do-	HSD	1666
Nil	08-12-13	Nil	08-12-13	Nil	-do-	HSD	1665
Nil	08-12-13	Nil	08-12-13	Nil	-do-	HSD	1110
Nil	25-09-13	Nil	03-02-14	Nil	-do-	HSD	728
Nil	09-12-13	Nil	03-02-14	Nil	-do-	HSD	1111
Nil	09-12-13	Nil	03-02-14	Nil	-do-	HSD	1388
Nil	09-12-13	Nil	03-02-14	Nil	-do-	M oil	1686
Nil	11-12-13	Nil	03-02-14	Nil	-do-	HSD	2016
Nil	11-12-13	Nil	03-02-14	Nil	-do-	HSD	1666
Nil	12-12-13	Nil	03-02-14	Nil	-do-	HSD	777
Nil	12-12-13	Nil	03-02-14	Nil	-do-	HSD	2776
Nil	12-12-13	Nil	03-02-14	Nil	-do-	HSD	1111
Nil	12-12-13	Nil	03-02-14	Nil	-do-	HSD	1110
Nil	12-12-13	Nil	03-02-14	Nil	-do-	HSD	1111
Nil	17-12-13	Nil	03-02-14	Nil	-do-	HSD	555
Nil	18-12-13	Nil	03-02-14	Nil	-do-	HSD	1110
Nil	19-12-13	Nil	03-02-14	Nil	-do-	HSD	833
Nil	21-12-13	Nil	03-02-14	Nil	-do-	HSD	2225
Nil	21-12-13	Nil	03-02-14	Nil	-do-	HSD	1112
Nil	21-12-13	Nil	03-02-14	Nil	-do-	HSD	2781
Nil	23-12-13	Nil	03-02-14	Nil	-do-	HSD	834
Nil	27-12-13	Nil	03-02-14	Nil	-do-	HSD	2781
Nil	27-12-13	Nil	03-02-14	Nil	-do-	HSD	1112
Nil	27-12-13	Nil	03-02-14	Nil	-do-	HSD	1112
Nil	30-12-13	Nil	03-02-14	Nil	-do-	HSD	556
Nil	31-12-13	Nil	03-02-14	Nil	-do-	HSD	556
Nil	01-01-14	Nil	03-02-14	Nil	-do-	HSD	1164
Nil	02-01-14	Nil	03-02-14	Nil	-do-	HSD	1164
Nil	02-01-14	Nil	03-02-14	Nil	-do-	HSD	1164
Nil	03-01-14	Nil	03-02-14	Nil	-do-	HSD	1164
Nil	04-01-14	Nil	03-02-14	Nil	-do-	HSD	4075
Nil	07-01-14	Nil	03-02-14	Nil	-do-	HSD	1456
Nil	08-01-14	Nil	03-02-14	Nil	-do-	HSD	1455
Nil	16-01-14	Nil	03-02-14	Nil	-do-	HSD	1456
Nil	16-01-14	Nil	03-02-14	Nil	-do-	HSD	1455
Nil	16-01-14	Nil	03-02-14	Nil	-do-	HSD	1456
Nil	17-01-14	Nil	03-02-14	Nil	-do-	HSD	1164
Nil	17-01-14	Nil	03-02-14	Nil	-do-	HSD	1164
Nil	18-01-14	Nil	03-02-14	Nil	-do-	HSD	1455
2133	31-01-13	Nil	Nil	Nil	Chhagamal Sarawgi & Sons, Goreswear	HSD	7605
1305	12-02-13	Nil	Nil	Nil	-do-	HSD	7605
1306	12-02-13	Nil	Nil	Nil	-do-	HSD	7605
1304	12-02-13	Nil	Nil	Nil	-do-	HSD	15210
1303	12-02-13	Nil	Nil	Nil	-do-	HSD	7605
1318	07-03-13	Nil	Nil	Nil	-do-	HSD	7605

1322	07-03-13	Nil	Nil	Nil	-do-	HSD	7605
1323	07-03-13	Nil	Nil	Nil	-do-	HSD	10140
1317	07-03-13	Nil	Nil	Nil	-do-	HSD	15210
1364	10-04-13	Nil	10-05-13	Nil	-do-	HSD	7563
1365	10-04-13	Nil	10-05-13	Nil	-do-	HSD	7563
1366	10-04-13	Nil	10-05-13	Nil	-do-	HSD	10084
1362	10-05-13	Nil	10-05-13	Nil	-do-	HSD	7563
1392	10-05-13	Nil	10-05-13	Nil	-do-	HSD	7563
2134	10-05-13	Nil	10-05-13	Nil	-do-	HSD	2521
1363	10-05-13	Nil	10-05-13	Nil	-do-	HSD	15126
1392	06-05-13	Nil	10-05-13	Nil	-do-	HSD	15618
1391	06-05-13	Nil	05-06-13	Nil	-do-	HSD	7809
1389	06-05-13	Nil	05-06-13	Nil	-do-	HSD	7809
1390	06-05-13	Nil	05-06-13	Nil	-do-	HSD	7809
1394	06-05-13	Nil	05-06-13	Nil	-do-	HSD	10412
1423	30-05-13	Nil	05-06-13	Nil	-do-	HSD	7809
1471	03-07-13	Nil	30-07-13	Nil	-do-	HSD	7929
1470	03-07-13	Nil	30-07-13	Nil	-do-	HSD	15858
1466	03-07-13	Nil	30-07-13	Nil	-do-	HSD	7929
1469	03-07-13	Nil	08-07-13	Nil	-do-	HSD	7929
1433	08-07-13	Nil	08-07-13	Nil	-do-	HSD	7929
1441	08-07-13	Nil	08-07-13	Nil	-do-	HSD	7929
1428	08-07-13	Nil	08-07-13	Nil	-do-	HSD	15858
2135	08-07-13	Nil	08-07-13	Nil	-do-	HSD	2643
1427	08-07-13	Nil	08-07-13	Nil	-do-	HSD	10572
Nil	14-07-13	Nil	30-07-13	Nil	-do-	HSD	7929
1503	01-08-13	Nil	01-09-13	Nil	-do-	HSD	8106
1504	01-08-13	Nil	01-09-13	Nil	-do-	HSD	8106
2119	03-08-13	Nil	01-09-13	Nil	-do-	HSD	2702
1502	01-08-13	Nil	01-09-13	Nil	-do-	HSD	10808
1501	01-08-13	Nil	01-09-13	Nil	-do-	HSD	16213
1544	06-09-13	Nil	06-09-13	Nil	-do-	HSD	10808
1548	06-09-13	Nil	06-09-13	Nil	-do-	HSD	8106
1529	05-10-13	Nil	08-10-13	Nil	-do-	HSD	8155
1529	05-10-13	Nil	08-10-13	Nil	-do-	M.oil	265
2187	25-09-13	Nil	08-10-13	Nil	-do-	HSD	2718
1569	05-10-13	Nil	08-10-13	Nil	-do-	HSD	8155
1526	05-10-13	Nil	08-10-13	Nil	-do-	HSD	8155
1526	05-10-13	Nil	08-10-13	Nil	-do-	M.oil	265
1527	05-10-13	Nil	08-10-13	Nil	-do-	HSD	8155
1527	05-10-13	Nil	08-10-13	Nil	-do-	M.oil	265
1528	05-10-13	Nil	08-10-13	Nil	-do-	HSD	16311
1528	05-10-13	Nil	08-10-13	Nil	-do-	M.oil	530
1554	01-10-13	Nil	08-10-13	Nil	-do-	HSD	10874
1555	03-10-13	Nil	08-10-13	Nil	-do-	HSD	8155
1565	05-11-13	Nil	05-11-13	Nil	-do-	HSD	8242
1566	05-11-13	Nil	05-11-13	Nil	-do-	HSD	8242
1567	05-11-13	Nil	05-11-13	Nil	-do-	HSD	16485
1568	05-11-13	Nil	06-11-13	Nil	-do-	HSD	8242
1591	06-11-13	Nil	06-11-13	Nil	-do-	HSD	10990
1591	06-11-13	Nil	06-11-13	Nil	-do-	M.oil	265
1592	06-11-13	Nil	06-11-13	Nil	-do-	HSD	8242
1592	06-11-13	Nil	06-11-13	Nil	-do-	M.oil	265
1593	06-11-13	Nil	06-11-13	Nil	-do-	HSD	8242
1593	06-11-13	Nil	06-11-13	Nil	-do-	M.oil	265
1612	05-12-13	Nil	13-12-13	Nil	-do-	HSD	8329

1588	02-12-13	Nil	02-12-13	Nil	-do-	HSD	8329
1588	02-12-13	Nil	02-12-13	Nil	-do-	M.oil	265
1586	02-12-13	Nil	02-12-13	Nil	-do-	HSD	8329
1586	02-12-13	Nil	02-12-13	Nil	-do-	M.oil	265
1587	02-12-13	Nil	02-12-13	Nil	-do-	HSD	8329
1587	02-12-13	Nil	02-12-13	Nil	-do-	M.oil	265
1585	02-12-13	Nil	02-12-13	Nil	-do-	HSD	16659
1585	02-12-13	Nil	02-12-13	Nil	-do-	M.oil	530
1601	04-12-13	Nil	13-12-13	Nil	-do-	HSD	11106
1602	04-12-13	Nil	13-12-13	Nil	-do-	HSD	8329
1716	22-01-14	Nil	25-01-14	Nil	-do-	HSD	8329
1716	22-01-14	Nil	25-01-14	Nil	-do-	M.oil	265
1622	23-01-14	Nil	25-01-14	Nil	-do-	HSD	16659
1613	22-01-14	Nil	23-01-14	Nil	-do-	HSD	11644
1614	22-01-14	Nil	23-01-14	Nil	-do-	HSD	17466
1615	22-01-14	Nil	23-01-14	Nil	-do-	HSD	8733
1616	22-01-14	Nil	23-01-14	Nil	-do-	HSD	8733
1621	19-01-14	Nil	23-01-14	Nil	-do-	HSD	11644
1721	08-02-14	Nil	10-02-14	Nil	-do-	HSD	11762
1724	08-02-14	Nil	10-02-14	Nil	-do-	HSD	17643
1746	07-02-14	Nil	10-02-14	Nil	-do-	HSD	11762
1722	07-02-14	Nil	10-02-14	Nil	-do-	HSD	8821
1723	07-02-14	Nil	10-02-14	Nil	-do-	HSD	8821
Nil	26-10-13	Nil	14-12-13	Nil	M/s. Anowara Filling Station	HSD	1648
Nil	29-10-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	30-10-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	03-11-13	Nil	14-12-13	Nil	-do-	MS	1648
Nil	04-11-13	Nil	14-12-13	Nil	-do-	HSD	2010
Nil	04-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	05-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	05-11-13	Nil	14-12-13	Nil	-do-	HSD	1374
Nil	08-11-13	Nil	14-12-13	Nil	-do-	HSD	1374
Nil	08-11-13	Nil	14-12-13	Nil	-do-	MS	1488
Nil	09-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
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Nil	21-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
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Nil	18-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	19-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	20-11-13	Nil	14-12-13	Nil	-do-	HSD	744
Nil	20-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	21-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	21-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	22-11-13	Nil	14-12-13	Nil	-do-	HSD	1488
Nil	22-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	24-11-13	Nil	14-12-13	Nil	-do-	MG 5 LT	1648
Nil	25-11-13	Nil	14-12-13	Nil	-do-	MG 1 LT	1090
Nil	25-11-13	Nil	14-12-13	Nil	-do-	Supper Kool	480
Nil	25-11-13	Nil	14-12-13	Nil	-do-	Supper EP	273
Nil	25-11-13	Nil	14-12-13	Nil	-do-	Break Fluid	480
Nil	26-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	26-11-13	Nil	14-12-13	Nil	-do-	MS	1488
Nil	29-11-13	Nil	14-12-13	Nil	-do-	HSD	1488

Nil	29-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	30-11-13	Nil	14-12-13	Nil	-do-	HSD	1648
Nil	30-11-13	Nil	14-12-13	Nil	-do-	MS	1488
Nil	02-12-13	Nil	14-12-13	Nil	-do-	MS	1666
Nil	03-12-13	Nil	14-12-13	Nil	-do-	HSD	1000
Nil	06-12-13	Nil	14-12-13	Nil	-do-	MS	1116
Nil	06-12-13	Nil	14-12-13	Nil	-do-	HSD	1666
Nil	06-12-13	Nil	14-12-13	Nil	-do-	MS	1666
Nil	10-12-13	Nil	14-12-13	Nil	-do-	HSD	1666
Nil	12-12-13	Nil	14-12-13	Nil	-do-	MS	1488
Nil	13-12-13	Nil	14-12-13	Nil	-do-	HSD	1666
Nil	16-12-13	Nil	31-01-14	Nil	-do-	HSD	1666
Nil	17-12-13	Nil	31-01-14	Nil	-do-	MS	2000
Nil	17-12-13	Nil	31-01-14	Nil	-do-	HSD	1666
Nil	18-12-13	Nil	31-01-14	Nil	-do-	HSD	1666
Nil	21-12-13	Nil	31-01-14	Nil	-do-	HSD	1112
Nil	21-12-13	Nil	31-01-14	Nil	-do-	HSD	1669
Nil	24-12-13	Nil	31-01-14	Nil	-do-	HSD	2225
Nil	24-12-13	Nil	31-01-14	Nil	-do-	HSD	1669
Nil	25-12-13	Nil	31-01-14	Nil	-do-	MS	1124
Nil	26-12-13	Nil	31-01-14	Nil	-do-	MS	1498
Nil	27-12-13	Nil	31-01-14	Nil	-do-	MS	749
Nil	27-12-13	Nil	31-01-14	Nil	-do-	HSD	1669
Nil	27-12-13	Nil	31-01-14	Nil	-do-	MS	2030
Nil	29-12-13	Nil	31-01-14	Nil	-do-	HSD	1669
Nil	31-12-13	Nil	31-01-14	Nil	-do-	HSD	1947
Nil	31-12-13	Nil	31-01-14	Nil	-do-	HSD	1669
Total							1947403

Appendix – XVIII

(Ref: Para 3.5.6 of Part-III)

Payment of hire charges for generator

Sl.No.	Name of claimant	Items	Amount claimed by the claimant (A)	Amount drawn by the DC (A)	Excess drawn (A)	Type of claimant bills
1.	Urmila Basumatari Address: Nil	Higher charges of generator	15,500	1,22,500	1,07,000	On simple plain paper
2.	M/s. Narzary Light Service, Masulpur	-do-	15,500	1,06,500	91,500	Proper bill format
3.	Barman Tent House, Pakhamara	-do-	15,500	1,56,000	1,40,500	Proper bill format
4.	Hareswar Talukdar, Address: Nil	-do-	3,500	95,500	92,000	On simple plain paper
5.	M/s. Narzary Light Service, Masulpur	-do-	15,000	1,36,000	1,21,000	Proper bill format
6.	Sankar Saha, Shyamapally	-do-	15,500	31,000	15,000	Proper bill format
7.	D.Boro, Address:- Nil	-do-	3,16,000	3,16,000	0	On simple plain paper
Total			3,96,500	9,63,500	5,67,000	

Appendix – XIX

(Ref: Para 3.5.6 of Part-III)

**Statement showing the amounts drawn, based on simple claim on plain paper,
without supporting vouchers**

Claim submitted by whom	Purpose	Amount (A)	Particulars
BDO, Gobardhana Block	Construction/arrangement of sheltering	1,61,995	No original cash memo, work order etc.
BDO, Gobardhana Block	Infrastructure materials	1,06,100	-do-
BDO, Gobardhana Block	Nil	1,05,240	-do-
BDO, Gobardhana Block	Infrastructure materials	1,43,095	-do-
Jalah Dev. Block	Expenditure of BSF Camp at Jalah	1,05,270	-do-
JE, Jalah Dev. Block	Supply bills	90,000	-do-
JE, Jalah Dev. Block	Supply bills	1,00,000	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	36,840	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	17,120	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	1,19,970	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	14,000	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	14,000	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	45,840	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	39,320	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	14,000	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	17,120	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	22,120	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	17,120	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	14,640	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	3,39,897	-do-
Accredit Engineers, Goreswar Dev. Block	Charges of tent house	41,000	-do-
BDO, Goreswar Dev. Block	Renovation work	4,80,000	-do-
Total		20,44,687	

Appendix – XX

(Ref: Para 3.5.6 of Part-III)

Statement showing the expenditures on Official purpose

Sanctioned No. & date	Purpose	Amount in A	Remarks
Nil	Official purpose	24,438	Supporting sub-vouchers not enclosed
Nil	-do-	22,360	Supporting documents enclosed
Nil	-do-	22,360	-do-
Nil	-do-	1,48,872	-do-
Total		2,18,030	

Appendix – XXI

(Ref: Para 3.5.10 of Part-III)

Statement showing the less deduction of VAT

Sanctioning order No.	Date	Issuing authority	Item	No. of items	Rate per item	VAT charged in A	VAT applicable in A	Less deduction of VAT in A
SWD 90/2014/PT-V/4	12-02-2014	Jt. Secretary, SW Deptt., Dispur	Kit Bag	50,050	110	3,30,330	74,32,425	3,22,898
SWD 90/2014/PT-VI/4	-do-	-do-	-do-	49,580	110	3,27,228	7,36,263	4,09,035
SWD 90/2014/PT-III/4	-do-	-do-	-do-	49,350	110	3,25,710	7,32,848	3,18,382
SWD 90/2014/PT-VII/4	-do-	-do-	-do-	49,510	110	3,26,766	7,35,224	4,08,458
SWD 90/2014/PT-II/4	05-12-2014	-do-	-do-	49,360	110	3,25,776	7,32,996	4,07,220
SWD 90/2014/PT-I/4	-do-	-do-	-do-	43,570	110	2,87,562	6,47,015	3,59,425
SWD 90/2014/4	04-12-2014	-do-	-do-	49,810	110	3,28,746	7,39,679	4,10,933
SWD 886/2013/PT.IV/4	24-12-2013	-do-	Terricot Ring with net was crayon, Plate stainless steel, Medicated hand wash and painting box	6,907	5,805	24,05,708	54,12,843	30,07,135
SWD 886/2013/PT.V/4	-do-	-do-	-do-	8,487	5,805	29,56,022	66,51,050	36,95,028
SWD886/2013/PT.III/4	-do-	-do-	-do-	2,970	5,805	10,34,451	23,27,515	12,93,064
SWD 886/2013/PT.II/4	-do-	-do-	-do-	8,294	5,805	28,88,800	64,99,800	36,11,000
SWD 886/2013/11	-do-	-do-	-do-	8,280	5,805	28,83,924	64,88,829	36,04,905
SWD 886/2013/PT.I/4	-do-	-do-	-do-	8,293	5,805	28,88,452	64,99,017	36,10,565
SWD 886/2013/PT.VI/4	-do-	-do-	-do-	8,550	5,805	29,77,965	67,00,421	37,22,456
SWD 887/2013/9	-do-	-do-	Kit Bag	5,805	110	6,60,660	1,48,685	8,25,825
Total								2,60,06,329

Appendix – XXII

(Ref: Para 3.5.13 of Part-III)

Statement showing parking of Govt. fund outside the Govt. Account

Sl.No.	Bank Account No.	Month and year	Balance
1.	3131203317	March 2014	4294527
2.	10821407021	March 2014	2741721
3.	31085957629	March 2014	455744457
Total			462780705