

**GOVERNMENT OF NAGALAND
DIRECTORATE OF TREASURIES AND ACCOUNTS
NAGALAND, KOHIMA.**

NO.DTA/MC/18/2014-15

Dated, the th July 2025

ORDER

Sub.: Enhancement of Ceiling Limit of Arrear Bills – Reg .

With reference to the Finance Department O.M. No. FIN/ESIT-6/95 dated 28th July 2025, the Directorate of Treasuries & Accounts issues the following instructions for the pre-audit of arrear bills:

1. Pre-Audit by the Directorate of Treasuries & Accounts:

All arrear bills amounting to ₹1,00,000 (*Rupees One Lakh*) and above shall be pre-audited by the Directorate of Treasuries & Accounts.

2. Pre-audit by Departmental Accounts Officers:

All arrear bills below ₹1,00,000 (*Rupees One Lakh*) shall now be pre-audited by the Sr. Accounts Officer (Sr.AO), Accounts Officer (AO), or Junior Accounts Officer (JAO) of the respective department.

In departments where no Accounts Officers are posted, the Directorate of Treasuries & Accounts shall continue to pre-audit such bills.

3. Responsibility of Drawing & Disbursing Officers (DDOs):

The DDOs are responsible for ensuring that all arrear bills below ₹1,00,000 are pre-audited by either their departmental Accounts Officer or, where applicable, by the Directorate of Treasuries & Accounts.

4. Mandatory Pre-audit Compliance:

Treasury Officers must invariably reject any Salary Arrears that have not been pre-audited as required under these instructions.

All concerned are asked to strictly comply with the above guidelines. Any clarification required during the pre-audit process, even if below the specified threshold of ₹1,00,000 (*Rupees One Lakh*), the cases may be still be referred to the Directorate of Treasuries & Accounts, duly forwarded by the HoDs/DDOs/Accounts Officers, for guidance and necessary action.

Sd/-

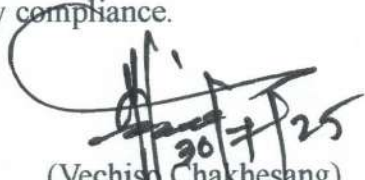
Tsuren M. Odyuo,
Director & HoD

NO.DTA/MC/18/2014-15

Dated, the th July 2025

Copy to:

1. The Additional Chief Secretary and Finance Commissioner for kind information,
2. All HoDs/ DDOs, for information & necessary action,
- ✓ 3. All Sr.AOs/Sr T.Os/T.Os/AOs/STOs and JAOs for necessary compliance.
4. Office Copy


(Vechiso Chakhesang)
Addl. Director