



सत्यमेव जयते

**ANNUAL REVIEW REPORT
ON THE
WORKING OF TREASURIES
FOR THE YEAR 2020-21**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF GUJARAT

TABLE OF CONTENTS

Sl. No.	Part	Para	Contents	Page No.
I			Preface	3
II			Highlights	4
III	1	1.1 to 1.4	Introductory	5-9
IV	2	2.1 to 2.7	Defects noticed during Compilation and Verification of Accounts	10-16
V	3	3.1 to 3.8	Defects and other Irregularities noticed during Inspection of Treasuries / Sub-Treasuries	17-21
VI	4	4.1	IT Controls and IT Security	22-23
VII			Annexure A To H	

P R E F A C E

Treasuries are important institutions of the State, through which all the cash transactions of the Government are carried out. Treasuries are required to adhere to the codes, manuals and administrative procedures prescribed by the State Government from time to time and any deviation there from will adversely affect the system of financial accountability.

The Annual Review on working of Treasuries in Gujarat State is prepared by the Office of the Principal Accountant General (A&E), Gujarat, Rajkot as per instruction contained in Para 20.17 of C.A.G.'s M.S.O (A&E) Vol.-I. The purpose of the review is to highlight important and recurrent irregularities/deficiencies noticed in maintenance and submission of accounts and in the functioning of the Treasuries/Sub-Treasuries. Out of 33 Treasuries and 2 PAOs, 17 Treasuries could be inspected due to pandemic situation of Covid-19. Observations are based on test checks and records provided to us.

There is a scope for improvement in the maintenance and submission of accounts by the Treasuries/Sub-Treasuries. Remedial actions are required to be taken by the State Government to remove the deficiencies/irregularities pointed out in this Review.

I hope this Annual Review for the year 2020-21 will help in improving the working of all Treasuries/Sub-Treasuries which will in turn ensure improvement in the preparation, maintenance and submission of monthly accounts to the Accountant General (A&E).



(BIREN D PARMAR)
PRINCIPAL ACCOUNTANT GENERAL (A&E)
GUJARAT

Rajkot
Date: 09-03-2022

HIGHLIGHTS

	PART-1
➤ Introductory	1.1
➤ Organizational Set-up	1.2
➤ Position of the Treasury Staff	1.3
➤ Computerization	1.4
➤ Defects noticed in preparation of accounts	PART - 2
• Pending Abstract Contingent Bills from Treasuries	2.1
• Wrong inclusion of Transactions under GPF (State)	2.2
• Misclassification of schedules/challans in support of HBA	2.3(A)
• Misclassification of schedules/challans in support of MCA	2.3(B)
• Un reconciled Net. (Dr.) difference of Reserve Bank Deposits(State) between Treasuries and Banks.	2.4
• Personal Ledger Accounts	2.5
• Differences in the amounts remitted by P.W. divisions & acknowledged by Treasuries and issue of huge number of correction slips by treasury offices	2.6
• Checking of vouchers selected by stratified sampling technique	2.7
➤ Defects and other irregularities noticed during Inspection	PART – 3
• Treasuries/Sub Treasuries inspected during the year 2019-20	3.1
• Outstanding Inspection Reports and paras	3.2
• Improper / Non maintenance of records	3.3
• Missing pension payment order at various district treasury offices	3.4
• Excess payment of pension	3.5
• Un-drawn pension/Unauthorized retention of closed PPOs.	3.6
• Annual verification of valuables deposited in the Treasuries	3.7
• In appropriate Distribution of staff among all Treasury Offices	3.8
➤ IT Controls and IT Security	PART – 4
• A brief history of the office(DAT)	4.1

PART-1

1.1 INTRODUCTORY

The Treasuries and Sub-Treasuries in Government of Gujarat as well as Pay and Accounts Offices at Ahmedabad and Gandhinagar are functioning under the administrative control of Directorate of Accounts and Treasuries, Gandhinagar which forms a separate Directorate under Finance Department of the State Government.

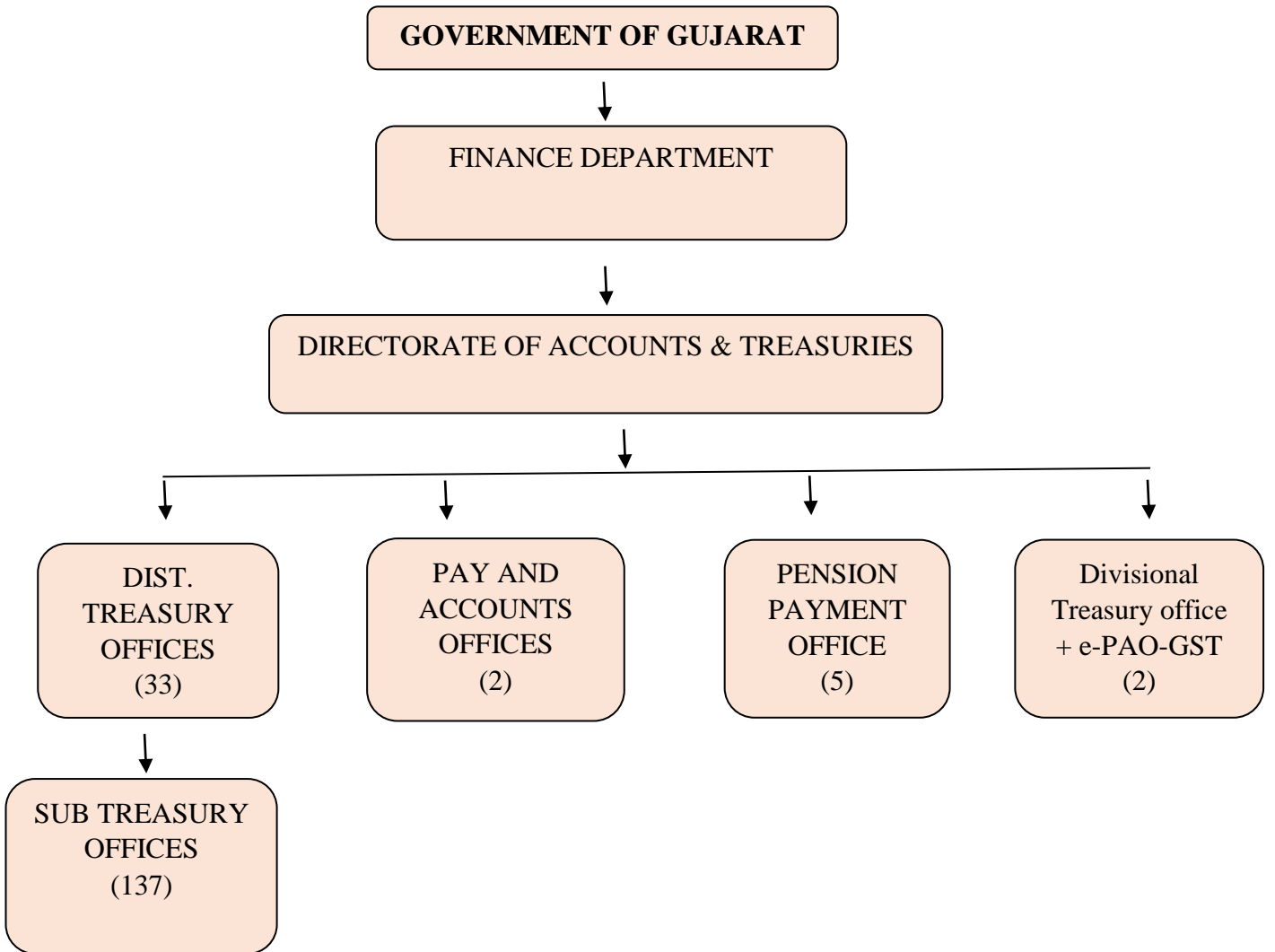
The work of local inspection of Treasuries, Gujarat has been entrusted to the Accountant General (A&E) with effect from 1st April 1991 in terms of the Comptroller & Auditor General of India Office Circular No. OBM/91 dated 13 February 1990.

The inspection of office of the Directorate of Accounts and Treasuries has been entrusted to the Accountant General (A&E) Rajkot with effect from 2013-14 in terms of the Comptroller & Auditor General of India's office Circular No. 99 SMU/20/2012 dated 25th March 2013 to ensure the correctness and validity of books/ records/ vouchers and quality of internal controls over financial reporting.

Inspection of Treasuries is also being conducted by the Directorate of Accounts and Treasuries in the Gujarat State every year.

1.2 ORGANIZATIONAL SET-UP

There are **33** Treasuries each located at the District Head Quarter and **137** Sub-Treasuries and **01** Divisional Treasury Office at Ahmedabad working under Treasuries in the Gujarat State. In addition to this, there are **02** Pay and Accounts Office at Ahmedabad and Gandhinagar and **05** Pension Payments Offices each one at Ahmedabad, Gandhinagar, Vadodara, Rajkot and Surat and **02** (Divisional Treasury office + e-PAO-GST) under control of Directorate of Accounts and Treasuries.



1.3 POSITION OF TREASURY STAFF

- 1.3.1** The control and monitoring of the working of Treasuries is vested with Directorate of Accounts and Treasuries under over all administrative control of the Finance Department. The Treasury officer is responsible to compile the accounts of receipt and payment of the District Treasury and consolidate the accounts rendered by Sub-Treasury under his control and submits monthly accounts to the Office of the Accountant General (A&E), Rajkot. All the Treasuries and Sub Treasuries are fully computerized. The position of the treasury Staff is shown in the **ANNEXURE-A**.
- 1.3.2** An Annual Review on the working of Treasuries is prepared every year to bring out irregularities, omission and other procedural shortcoming noticed during the financial year. The Annual Review on the working of Treasuries for the year 2020-21 has been compiled under four parts. There were one/two regular parties engaged for inspection of the Treasuries. Composition of Inspection Party during 2020-21 was as follows:

Designation	No. of officials
Sr. Accounts Officer /Accounts Officer	02
Assistant Accounts Officer	02
Sr. Accountant /Accountant	03

Number of days allowed for conducting of local inspection was as per norms prescribed by the Head Quarter Office in their letter No.1077-TAI/202-98 dated 15 November 1998. However, minor deviation according to the genuine local needs was also considered and allowed.

1.4 COMPUTERIZATION

1.4.1 STATUS OF COMPUTERIZATION OF TREASURIES

All the Treasuries and Sub Treasuries are fully computerized in the State.

1.4.2 AREAS OF COMPUTERIZATION WHERE FURTHER IMPROVEMENT IS REQUIRED

(1) Date of Birth of pensioners / Family pensioners is not available in IFMS system

As per Para 01 indicated in Resolution No.PGR/1009/4/P dated 27.07.2009 issued by Government of Gujarat, Finance Department, read with Memorandum No. K-38/37/08/P & W (A) dated 21.05.2009 issued by Ministry of Personnel, Public Grievance and Pensions, Department of Pension & Pension Welfare, New Delhi, the age proof should be kept in custody with pension disbursing authority i.e. District Treasury/Pension Payment Office. Due on availability of date of birth of pensioners, Additional Quantum of Pension (ADP) may be affected.

While reviewing Pension Module of IFMS of Defence/Railway Pensioners/of various Treasuries during 2020-21, it has been noticed that, the date of birth of many pensioners of Defence/Railway is not available in the data base. The number of Defence/Railway pensioners in which date of birth is not available is tabulated below:

-

Sl.No.	Name of Treasury Office	No. of Pensioners	No. Of Pensioners in which Date Of Birth is not available
DEFENCE PENSIONERS			
1.	Valsad	60	10
2.	Vyara-Tapi	18	03
3.	Anand	49	17
4.	Arvalli (Modasa)	387	06
5.	Godhara	51	22
6.	Himatnagar	482	06
7.	Rajpipla-Narmada	18	08
8.	Mehsana	33	05
9.	Ahwa-Dangs	18	07
WESTERN RAILWAY PENSIONERS			
01	BHARUCH	10	02
02	Valsad	64	10
03	Godhara	10	07
TOTAL		1200	103

1.4.3 AVAILABILITY OF NECESSARY INFRASTRUCTURE

The necessary infrastructure (i.e. Computers, Internet connectivity, Scanners, Digital signature Certificate etc.) is available in existing IFMS, but, e-sub vouchers functionality is not implemented in existing IFMS. It is intimated by the State Government that necessary infrastructure in this regard will be made available in IFMS-II which is under development with state Government of Gujarat.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES

According to Rule 211 of Gujarat Treasury Rules, 2000, the drawing officers are required to furnish the Detailed Contingent Bills in respect of all Abstract Contingent Bills within three months from the date of drawl of Abstract Contingent Bills to Accountant General (A&E). Non submission of DC Bills / along with sub-vouchers against AC Bills is a financial irregularity. During the inspection, it is noticed that total **756** numbers of A.C. Bills involving amount of ₹ **21,24,84,009** were outstanding at the end of 2020-21 for want of D.C. Bills under M.H.2236 Mid-Day Meals Scheme alone.

2.2. WRONG INCLUSION OF TRANSACTION UNDER GPF (STATE)

General Provident Fund Accounts of Class-IV employees of Gujarat State are being maintained by the Directorate of Pension and Provident Fund, Gandhinagar. The wrong inclusion of transaction under GPF (State) in which the deficiency noticed during the year 2020-21 regarding Minus Balance, Un-posted Amount of GPF Class-IV, Daily Wages and Work Charged employees is narrated in the following paragraphs.

1. The details of Minus Balance in Class-IV GPF Accounts

There are 7 minus balance cases detailed as below in GPF A/c of Class-IV has been reported by D.P.P.F. Gandhinagar.

Sl. No.	Name of the Employee	GPF A/c No.	Amount(₹)	Name of Treasury
1.	Shri V.R.YADAV	DW/DPP/3394	(-) 21,492	Ahmedabad
2.	SHRI K.K. BHARVAD	DW/DPP/6039	(-) 99,947	Ahmedabad
3.	SHRI G.C. CHAVDA	DW/DPP/24654	(-) 2,01,186	Anand
4.	SHRI K.P. PARMAR	DW/DPP/19117	(-) 1,27,610	Gandhinagar

5.	SHRI B.M.PATNI	M/DAT/9206	(-) 3,90,428	Ahmedabad
6.	SHRI S.D. GARIAL	M/DAT/9206	(-) 23,508	Morbi
7.	SHRI S.N. DOLASHIYA	DW/DPP/14349	(-) 6,78,778	Bhaavnagar
	Total		(-) 15,42,949	

The above stated amounts of (-) balances have been deposited with interest by challans.

2. Financial Year 2020-21 List of Un-Posted Items

2.2.(1) The details of Un-posted amount of Work-Charged Employees as on 31-March-2021 are as under:

Sl.No	Name of the Treasury	Amount in ₹
1	Ahmedabad	29,000
2	Dahod	15,000
3	Gandhinagar	3,87,000
4	Godhra	11000
5	Nadiad	18,000
6	Rajkot	29,500
7	Surat	10,000
	TOTAL	4,99,500

2.2.(2) The details of Un-posted amount of GPF of Class IV Employees as on 31-03-2021 are as under:-

Sl. No.	Name of the Treasury/PAO	Amount in ₹
1.	Ahmedabad	10,34,964
2.	Amreli	15,000
3.	Aravali	1,29,000
4.	Bharuch	5,000
5.	Bhuj	7,000

6.	Chhotaudepur	72,039
7.	Dahod	1,26,250
8.	Dangs-Ahwa	2,10,000
9.	Gandhinagar	3,86,500
10.	Gir-Somnath	18,000
11.	Godhara	3,12,631
12.	Mahisagar	4,29,500
13.	Mehsana	2,04,864
14.	Morbi	2,56,700
15.	Navsari	59,000
16.	Nadiad	82,500
17.	Palanpur	1,55,000
18.	Patan	34,000
19.	Rajkot	7,14,300
20.	Surat	53,200
21.	Surendranagar	20,000
22.	Vadodara	2,25,500
23.	Valsad	88,000
24.	PAO Gandhinagar	77,500
TOTAL		47,16,448

2.2.(3) The details of Un-posted amount of GPF Daily Wages as on 31-03-2021 are as under:

Sl. No.	Name of the Treasury/PAO	Amount in ₹
1	Anand	36,000
2	Bharuch	1,18,000
3	Dahod	33,000
4	Himatnagar	31,900
5	Narmada	45,000
6	Surendranagar	5,000
	TOTAL	2,68,900

2.2.(4) The details of misclassified GPF vouchers/schedules under the heads other than MH 8009-other than Class-IV with correct Head are shown in ANNEXURE-B

All the misclassified items as shown in Annexure - B have been rectified and accounted for under the correct heads of account during the year 2020-21

2.3 (A) Misclassification of Schedules/Challans in Support of HBA

Try Code	Name Of Treasury	Major Head	Voucher No./Month	Amount In ₹	Remarks
51	Ahmedabad	2055	68, 1/2021	92,000	Schedule of GPF shown in Major Head 7610
62	Mehsana	7610	3, 12/2020	270	Advance of Fan of Shri D.G.Bava is shown in HBA
68	Vadodara	2210	15, 04/2020	1,03,500	Schedule of GPF shown in Major Head 7610
83	Mahisagar	2053	8 11/2020	400	HRA is shown under Major Head 7610
57	Gandhinagar	7615	VR.NO. NOT GIVEN, 5/2020	9,840	HBA of District Panchayat employee shown under Major Head 7610
87	Gir-Somnath	7615	VR. NOT GIVEN 09/2020	16,235	HBA of District Panchayat employee shown under Major Head 7610
	TOTAL			2,22,245	

2.3 (B) Misclassification of Schedules/Challans in Support of MCA

Sl. No.	Treasury	Major Head	Voucher No./ Month	Amount In ₹	Remarks
1	72- DAHOD	2210	76, 3/2021	1843	CREDITED INTO WRONG MAJOR HEAD
	TOTAL			1843	

2.4 UNRECONCILED NET (DR.) DIFFERENCES OF RESERVE BANK DEPOSITS (STATE) BETWEEN TREASURIES AND BANKS.

Reconciliation of figures between VDMS (Verified Date Wise Monthly Statement) received from Treasuries, PAO's and Liaison Officer, Mumbai and Delhi and schedule of DMS received from RBI Ahmedabad is done every month. After the reconciliation, discrepancy if any is forwarded to RBI, Ahmedabad for the settlement. After receiving the discrepancies statement, RBI, Ahmedabad makes adjustments and settles the discrepancies in subsequent months. This is only book adjustment and makes no accounting effect.

Un-reconciled Net differences of Reserve Bank Deposits (State) between Treasuries and Banks up to the month of March 2021 is 62.83 Crores (Cr).

2.5 PD / PL ACCOUNT

2.5.1 PERSONAL LEDGER ACCOUNTS

1. Inoperative PD/PL Accounts

As per Para 02 of Circular No. TJR/102008/O-1006/Z dt. 03.06.2009 issued by the Finance Department, Government of Gujarat, the Treasury Officer shall take action to close the PD/PL accounts if they remain in-operative for more than three years.

During the review of PD/PLA data of various treasuries up to 2019-20, it is noticed that following PD/PLA accounts of treasuries were inoperative for more than three years.

Treasury Code	Name Of Treasury	Name Of PD/PLA	Balance In The Account As On 31/03/2020 (Amount In ₹)	Date Of Last Transaction
74	Narmada	8336-800-GPF-03 KD004 Dir. Of Higher Education Gandhinagar	85,63,125.00	Sept.2016
60	Nadiad	PDPLA 11- Municipality School Board, Kapadwanj	0.00	07-06-2003
		PDPLA 95 P O I P D P Nadiad	1,86,547.00	22-05-2015
		PRIN. G.B.T.C KATHLAL (64)	22,532/-	08/03/2017
		SUPT. CIVIL HOSPITAL KHEDA	2,13,351/-	11/11/2016
86	Arvalli (Modasa)	8336 GPF03 Shri S.K.ShahShrikrishna O.M. Arts College, Modasa	4,97,24,558.37	01-09-2014
		A.O. Dir. Of Higher Education, Gandhinagar	69,29,798.00	01-09-2014
83	Mahisagar (Lunawada)	EI005 MADHY SHALA D COLONY	1,90,173.00	22-02-2016
58	Jamnagar	Accounts Officer, Director Of Higher Education, G.S., Gandhinagar	1,60,87,096.23	11-10-2008
		Accounts Officer, G.H.B. Ahmedabad	27,915.00	31-07-2000
72	Dahod	8342 00-OT- D.P. P. GANDHINAGER	24,24,84,340.00	17/11/2014

2. Difference between PD/PLA Accounts as on 31/03/2020

As per Para 8 of Circular No. TJR/102008/O-2006/Z dt.03.06.2009 of Finance Department, Government of Gujarat, Treasury Officer shall reconcile the PD/PL Accounts with the Accountant General office & the Administrator as time scheduled framed. On review of PD/PL Accounts of Treasury, it was noticed that there were differences between balances of Treasury Office and Accountant General Office in 85 PD/PLA Accounts in Eight (8) treasuries and differences between Treasury office and Administrator in 146 PD/PLA Accounts in Eight (8) treasuries as on 31 March 2020

ANNEXURE- C.

2.6 DIFFERENCES IN THE AMOUNTS REMITTED BY P.W. DIVISIONS (REQUISITION FOR CORRECTION OF ACCOUNTS) & ACKNOWLEDGED BY TREASURIES AND ISSUE OF HUGE NUMBER OF CORRECTION SLIPS BY TREASURY OFFICES

There are 157 PW Divisions in the Gujarat State, out of which 93 PW divisions have difference in the amount remitted between PW Divisions and concerned Treasuries up to 03/2021. Details of 93 PW Divisions, which have differences in the amount remitted by PW Divisions are given in the **ANNEXURE-D**.

2.7 CHECKING OF VOUCHERS SELECTED BY STRATIFIED SAMPLING TECHNIQUE

In statistics, Stratified sampling is a method of sampling from a population which can be partitioned into subpopulations. Sampling is a process used in statistical analysis in which a predetermined number of observations are taken from a larger Data. The methodology used to sample from a larger data depends on the type of analysis being performed but may include simple random sampling or stratified sampling technique.

Inspection conducted of various Treasuries during the year 2020-21, the observations are taken from larger data through random sampling. It represents all the information needed during the Inspection.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES AND SUB-TREASURY OFFICES.

3.1 TREASURIES / SUB-TREASURIES INSPECTED DURING THE YEAR 2020-21

There are 33 Treasuries and 2 PAO's to be inspected during the year 2020-21. Out of 33 Treasuries, 17 Treasuries have been inspected during the year 2020-21 for the Audit period 2019-20 as well as inspection reports have been sent to the Director of Accounts and Treasuries and the concerned Treasury Officers for compliance. Inspection of 16 Treasuries and 2 PAO's has not been completed due to covid-19 pandemic during this period. Treasuries inspected during the year 2020-21 are shown in **ANNEXURE E**. The details of officers who held charges of the Treasuries are shown in **ANNEXURE F**.

3.2 OUTSTANDING PARAS OF INSPECTION REPORTS

The matter regarding settlement of pending Inspection Reports are regularly pursued with the Director of Accounts and Treasuries and the concerned Treasury Officers. There are 331 outstanding paras as on 30-06-2021, The list of outstanding paras of Inspection Reports for the year 2019-20 (as on 30-June-2021) is given in **ANNEXURE G**.

3.3 IMPROPER / NON-MAINTENANCE OF RECORDS

(1) While reviewing the records of District Treasury Ahwa-Dangs, it is noticed that the maintenance of Cash Book and attestation of some of the monetary transactions are not made in a proper way. As per the GTR 2000 Rule 28(ii), all monetary transactions should be entered in the Cash book as soon as they occur and is to be attested by the head of the Office in token of Cheque.

It is also observed that while making the correction, proper procedure is not followed. Instead of simply erasing the figure or overwriting the figure, the figure to be corrected, should be crossed with a line and rounded off. The correct figure should be written at the top of the old figure under dated attestation.

Some of the instances are shown as under.

(A) Transactions not attested

Sl. No.	Date
01	02-04-2019
02	15-05-2019
03	01-07-2019
04	25-09-2019
05	05-10-2019

(B) Correction Procedure not followed properly

Sl. No.	Date	Remarks
01	16-04-2019	Corrections not attested
02	18-04-2019	Corrections not attested
03	18-06-2019	Corrections not attested
04	29-07-2019	Corrections not attested
05	06-09-2019	Corrections not attested
06	16-04-2019	Corrections not attested
07	16-04-2019	Corrections not attested
08	16-04-2019	Corrections not attested
09	16-04-2019	Corrections not attested

(C) Cheque No. not written and to whom paid not written

Sl. No.	Date	Remarks
01	28-05-2019	Sr. No. 17 to 20
02	17-09-2019	Sr. No. 54 to 58
03	15-11-2019	Sr. No. 73
04	15-11-2019	Sr. No. 73- to whom not paid

(2) Discrepancies in Cash Book and handling of Cash Book-Godhra

On review of the Cash Book and Bill Register in respect of Godhra Treasury Office, for the year 2019-20 following observations were found.

Sl No.	Cash Book /Bill Register	Amount (Rs.)	Particulars	Remarks
1	Cash Book	23,70,021/-	Actual total on Receipt and Payment side is Rs. 26,18,444/-	1.The total amount for the page No. 39 , on receipt side is stated as Rs.23,70,021 and correct total is Rs. 26,18,444/-and also, it is not tallying vertically and horizontally. A difference of Rs. 2, 48,423/- to be clarified.

3.4 MISSING PENSION PAYMENT ORDERS AT VARIOUS DISTRICT TREASURY OFFICES

While reviewing the records of various District Treasuries Offices, **276** Pension Payment Orders was not found in 10 District Treasury offices. Payment on missing Pension Payment Order was made amounting to ₹ 4,17,44,566/- during the financial year 2019-20. The treasury wise details are illustrated below:

Sl	Name of Treasury	Total No. of Pensioners	No. of missing PPOs	Amount(in ₹) of payment on missing PPOs
1.	Kheda	17262	45	95,91,007
2.	S.K.- Himatnagar	15,338	77	1,28,26,604
3.	Anand	16,801	02	2,52,000
4.	Valsad	11583	41	10109039
5.	Mahisagar- Lunavada	<u>11320</u>	40	89,65,916
6.	Patan	---		
7.	Mehsana	20,549	45	<u>88,79,313</u>
8.	Dahod	----		
9.	Godhra	13697	23	26,58,255
10.	Chhotaudepur	4734	03	7,54,276
	Total	111284	276	4,17,44,566

3.5 EXCESS PAYMENT OF PENSION

During the inspection of various Treasuries for audit period 2019-20, cases of overpayment to pensioners was noticed in 10 Treasuries, it is noticed that over payment to pensioners was made to tune of Rs 4.22 crore and out of which ₹ 2.81 crore is still pending to be recovered. The details are shown in **ANNEXURE-H**

3.6 UN-DRAWN PENSION / UNAUTHORIZED RETENTION OF CLOSED PPOs.

As per Rule 271 of Gujarat Treasury Rule 2000 when the pension/family pension ceases, both portion of pension payment order must be returned by the Drawing and Disbursing Officer to pension Payment order issuing authority after making last payment with a note recording the reasons for cessation of the pension. While scrutinizing the records for the year 2019-20 of the various Treasuries, it was noticed that following 162 PPOs lying with Treasury Offices which are required to be returned to PPO issuing Authority after making the last payment.

Name of Treasury	No. of Cases
Godhara	04
Navsari	58
Tapi-vyara	95
Patan	05
Total	162

3.7 ANNUAL VERIFICATION OF VALUABLES DEPOSITED IN THE TREASURIES

As per Rule 18 of GTR & Para 10 (5) and (6) under appendix IX of the GTR the agent or other officer in charge as well as Treasury Officer shall periodically and in any case at period of not less than six months verify the presence of sealed packets deposited with the Treasury and the depositor shall verify all the contents of valuable articles once in a year in December. It shall be duty of the authority or officer immediately superior to the depositing officer to watch whether the depositing officer has carried out such annual verification or not. In case no verification has been made in respect of

such valuable articles for three years the Treasury Officer should bring the matter to the notice of the authority concerned immediately.

During review the inspection of Treasuries, it was noticed that 48 sealed packets in 5 Treasuries were not renewed after the lapse of one year. The details are given in

ANNEXURE-I

3.8 Inappropriate Distribution of Staff of employees among all Treasury Offices.

During the inspection of all Treasury Offices it was found that there was shortage of staff. Despite shortage some staff members were deployed for elections, departmental exams, and other official work. The distribution of all staff among all 42 Treasury Offices where the percentage of distribution of staff i.e. Men in Position v/s Sanctioned Strength listed in Annexure-A. The Rank is also given with maximum available staff to Minimum available staff in all Treasuries. Hence, it is noticed that the Chhota-udepur has least staff (36%) as compared to B.K.-Palanpur (91%). Hence, work output may vary accordingly. So, if equal /Optimum level of staff is available the working of Treasury may be improved. Efforts may be made by Posting of Staff to those offices accordingly.

PART-4

IT CONTROLS AND IT SECURITY

4.1 A BRIEF HISTORY OF THE OFFICE (DAT):

The Directorate of Accounts and Treasuries (DAT) was established in May 1960. With the formation of DAT, all the District Treasuries, Pay and Accounts Offices, Local Fund Accounts Establishment, Accounts Training Centre, Stores Verification Unit working under direct control of the Finance Department were brought under the Administrative Control of DAT.

At present the Department has following offices under their control:

Treasury Office	Nos.
District Treasuries Offices	33
Pension Payment Office	5
Sub Treasuries Offices	137
Divisional Treasury Office	1
Pay and Accounts Offices	2
e-PAO (GST) Office, Gandhinagar	1
Drawing and Disbursing Officers	4193
Controlling Officers	822
Heads of Departments	247
Administrative Department	27

The Director of Accounts and Treasury mainly deals with all Government offices- Drawing and Disbursing Officers, Grant in Aid Institutions, Panchayats, Municipalities, Universities, Pensioners and Public at large.

OVERVIEW OF IFMS

INTEGRATED FINANCIAL MANAGEMENT SYSTEM (IFMS) PROVIDES SOLUTIONS TO THE IMPORTANT FUNCTIONS OF TREASURIES AS FOLLOWS:-

1	Timely payment of Government claims.
2	Timely credits of Government dues / collection / taxes
3	Compilation of Government Accounts i.e. Receipts and Payments
4	Submission of Accounts to Accountant General.
5	Safe custody of valuable and sale of stamps to licensed stamp vendors/public.
6	Pension Payments
7	Accountings of Public Deposits and implementation of Letter of Credit.
8	System introduced for cheque system of Roads and Buildings, Irrigation and Forest
9	Inspection of Treasuries and Sub Treasuries.

THE WORK OF IFMS IS DISTRIBUTED AMONG 18 MODULES AND THEY ARE:

1	PR/CR Tracking
2	Cheque Inventory
3	Pension
4	External Interface
5	Bill Processing
6	SSNL
7	Expenditure Accounting
8	Grant
9	E-Scroll
10	RBI Interface
11	PD/PLA
12	EMD
13	Stamp Processing
14	Letter of Credit
15	PAO
16	Pension Application
17	Employee Census
18	Information.

