



Annual Review on the Working of Treasuries in Himachal Pradesh for the Year 2020-2021.



**Office of the Pr. Accountant General (A & E),
Himachal Pradesh Shimla-3.**

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PREFACE

Treasury is the basic unit for recording financial transactions of the State Government through which the cash transactions of the Government are carried out. All receipts due to the Government and all payments on behalf of the State Government are routed through Treasuries. Therefore, Treasury is an important unit of the State Government in financial control.

For smooth functioning of the Treasuries, Himachal Pradesh Government has devised Codes, Manuals and administrative procedures. Any deviation from these rules and procedures on the part of Treasuries adversely affects the entire process of financial accountability. Treasuries, thus, play a very important role in assisting the Accountant General Office in preparation/ compilation of accounts which reflect financial status of the State.

It is, therefore, imperative to derive assurance that the Treasuries are organised and functioning in an appropriate manner, exercising essential controls with necessary checks and balances in place and have the requisite internal control structure to ensure that the accounts are free from material mis-statement so as to enable the maintenance of financial discipline. Inspection of Treasuries and review of vouchers is a mechanism through which this assurance is derived. A review of the working of Treasuries is conducted annually to highlight the weaknesses, irregularities/deficiencies in the functioning of the Treasuries and deviation from the rules and procedures which adversely affects the entire process of Financial Management and Accountability.


Annual Review on the working of Treasuries in Himachal Pradesh for the year 2020-21 has been compiled in accordance with paragraph 20.17 of the CAG's Manual of Standing Orders (A&E) Vol.I. It consists of four parts as under:-

- Part 1 Introductory
- Part 2 Defects noticed during the compilation and verification of accounts
- Part 3 Defects and other irregularities noticed during the inspection of District Treasury Offices and Treasury Offices .
- Part 4 IT control and IT security.

I hope this Annual Review will help as a guide for establishing a healthy system of Treasury administration in the State of Himachal Pradesh, remedial action will be taken to remove the deficiencies pointed out in the review report and Treasuries will establish themselves as healthy units of Financial Administration of the State Government.

Shimla

Dated: 12.07.2021


Pr. Accountant General (A&E)
Himachal Pradesh

HIGHLIGHTS

- Non receipt/delay in receipt of awaited vouchers involving an amount of Rs. (-)17,36,224/- Cr. from Treasuries.
(Paragraph 2.1)
- Correction of accounts involving Rs. 08.53 crore was carried out after receipt of accounts in the accounts office.
(Paragraph 2.3)
- 155 Inspection reports containing 413 paras, were outstanding at the end of 31st March, 2021.
(Paragraph 3.2)
- There were 61 cases involving an amount of Rs. 0.91 lakh of New Pension Scheme, which remained unposted.
(Paragraph 3.6)
- There were cases of excess payment of pension of Rs. 5.66 lakh and irregular payment of pension allowance to dual pensioners of Rs. 4.17 lakh.
(Paragraph 3.8 & 3.10)
- There was misclassification of expenditure amounting to Rs. 2.77 lakh under Group Insurance Scheme.
(Paragraph 3.11)
- The treasuries authorised bills amounting to Rs. 7.65 crore without budget provision and Rs. 11.55 crore in excess of available budget.
(Paragraph 3.13)
- Non preparation of separate pay bill in respect of employees appointed on or after 15th May 2003.
(Paragraph 3.14)
- There were cases of less & excess payment of House Rent Allowance, less payment of Fixed Medical Allowances and less & excess recovery on account of attached vehicles.
(Paragraph 3.16 to 3.18)
- Non adjustment of advances amounting to Rs.1.30 crore during the financial year.
(Paragraph 3.21)
- The treasuries did not maintain the specimen signature of Sr.AOs/AOs and payments were authorised without matching the signatures.
(Paragraph 3.22)
- Departmental officers did not carryout the prescribed inspections.
(Paragraph 3.23)

PART-1

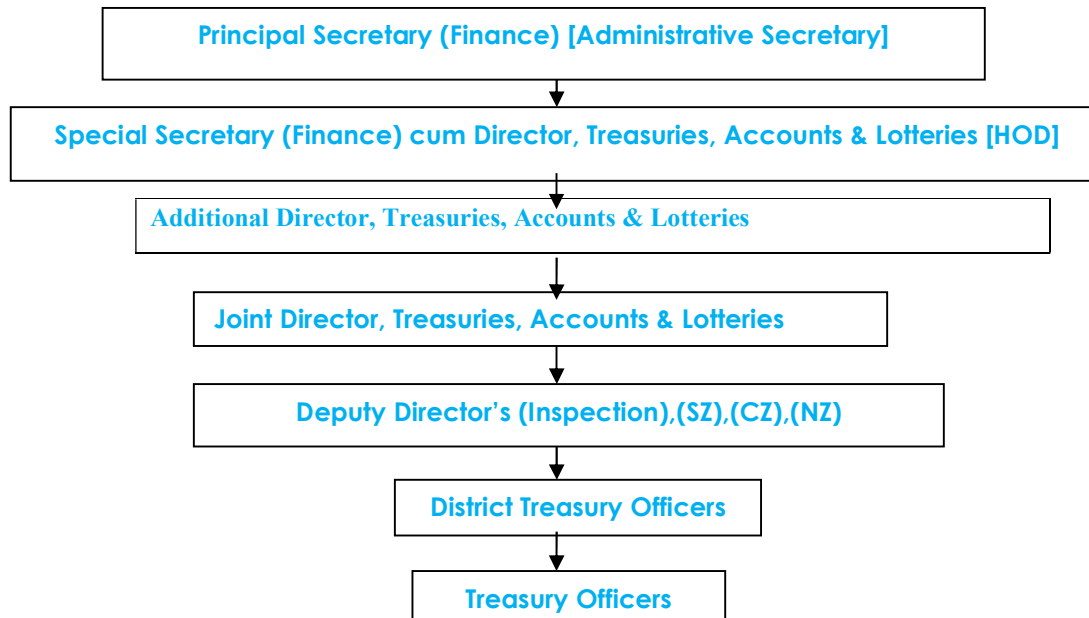
1.1 Introductory

Treasury is the basic unit of the State Government through which the financial administration of the State is conducted by the Government. All receipts due to the Government and all payment on the behalf of the Government are routed through Treasuries. Proper accounting of receipt & payments and timely submission of vouchers thereof assist not only in timely preparation of accounts but also reflects a true and fair view of the financial health of the State.

Himachal Pradesh has 12 District Treasuries, one Capital Treasury & one Cyber Treasury and one GST Treasury located at Shimla, three full fledged Treasuries at, Pangi, Kaza and Delhi and 89 Sub-Treasuries spread across the state. District Treasuries are headed by the District Treasury Officers and full fledged Treasuries & Sub-Treasuries are headed by the Treasury Officers (**Annexure-I**).

1.2 Organizational set up

The District treasuries and treasuries function under the administrative control of the Finance Department. The hierarchical structure of the Department of Treasuries, Accounts and Lotteries is as follows:



1.3 Manpower Deployment

Against the sanctioned strength of 885 and 887 there were 656 and 657 persons inclusive of 107 and 107 class IV personnel were in position during 2018-19 and 2019-20 respectively indicating shortfall of 26 per cent as shown in **Table-1** below:

Table-1

Sr.No.	Year	Sanctioned Posts	Man in position	Shortfall	Shortfall in percentage
1	2018-19	885	654	231	26
2	2019-20	887	657	230	26

1.4 Computerization of treasuries and transmission of treasury accounts/data.

All the treasuries have been computerized completely integrated with IFMS. All the treasuries are transmitting the treasury accounts through .pdf form and electronic data. The data of all vouchers are being entered through bulk posting. The electronic data of salary voucher are being received with digital signature. The .pdf file of supporting document of non-salary voucher are being received online. Sanction of GPF debit are entered through bulk posting from 01/2019. However, the voucher of DA(Dearness allowance), Pay Arrear, IR (Interim Relief) are being entered manually as the electronic data of these vouchers are not provided.

1.5 Incomplete integration of IFMS with voucher level compilation.

Government of India, Ministry of Finance, Department of Expenditure, New Delhi in July, 2010 approved a scheme under which Central Assistance was provided to the State Government including Himachal Pradesh State government for implementation of Mission Mode Projects "Computerization of State Treasuries". This project in fact, relates to the integrated Financial Management System (IFMS) and is to be implemented by the State Government. Objective of this project was to fill the gaps in computerization, up gradation, expansion and interface requirements apart from basic computerization.

However, the following required changes in IFMS are still to be made by the State Government.

- i) E-sanction in respect of Grants in aid have not been started and forwarded through IFMS.
- ii) Monitoring of Utilisation Certificates (UCs) against Grants in Aid linked with sanctions is not yet started through IFMS.
- iii) State Govt. has so far submitting only original budget document through comma separated value file but supplementary, surrender, appropriation and re-appropriation are not being received through comma separated file.
- iv) Linkage of IFMS with e-kuber of RBI is yet to be established.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Non receipt/delay in receipt of awaited vouchers from treasuries

During the year 2019-20, an amount of Rs. (-) 17.36 lakh Credit pertaining to District Treasury Solan was kept under treasury suspense due to fraud at Treasury in the month of August 2019 **Annexure-II**.

2.2 Delay in submission of cash account by treasuries

Treasury Officers render monthly accounts to the office of the Accountant General (A&E) in two installments known as 1st and 2nd list. The first list should reach the Accountant General Office between 13th to 17th of the same month whereas 2nd list should reach the Accounts Office between 5th to 8th of the succeeding month in terms of Rule 96 and 97 of Accounting Rules for Treasuries 1992.

During the year 2019-20, fifteen District Treasuries and three Treasuries delayed the accounts of 1st list and of 2nd list by 01 to 27 days. Non submission of monthly accounts on time to the Pr. Accountant General Office results in delay in subsequent compilation process and generation of monthly accounts and reports required to be generated on fixed time schedules. The detail of delay in rendition of monthly accounts by treasuries is shown in **Annexure-III**.

2.3 Correction of accounts after submission

During 2019-20, 27 requisitions for correction in accounts involving Rs.08.53 crore were received in Pr.Accountant General Office from ten District Treasuries/Treasuries indicating that records are not being maintained properly at initial stage in these treasuries as per details given in **Annexure-IV**.

2.4 Un-reconciled net (Dr.) differences of Reserve Bank Deposits (State) between Treasuries and Banks

As on 31.3.2021, in 51 cases pertaining to 17 Treasuries, there was difference of Rs. 4,73,44,775 Dr. and Rs.2,62,71,780 Cr. between bank and treasury figures as per detail given in **Annexure-V**. The department should make efforts to reconcile the difference on priority basis.

Recommendation:-

The department should ensure that the treasuries adhere to date-lines for submission of accounts to the Accountant General Office, need for corrections at later stage should be reduced and classification of expenditure should be checked at treasury level to avoid keeping the amount under treasury suspense.

2.5 Non closure of inoperative Personal Ledger Accounts (PLA).

In accordance with the provisions contained in Rule 12.7 of H.P. Financial Rules, 1971 (Vol.-I), if a Personal Ledger Account (PLA) is not operated for a considerable period of time, the same should be closed in consultation with the PLA holder.

During 2019-20, it was noticed that in District Treasury Chamba, Kangra at Dharamshala and Sub Treasuries Palampur, Jawali and Karsog 11 personal ledger account were not operative since long and action to close the PLA was not taken either by treasury or PLA holder.

The following shortcomings were also noticed while compilation and verification of accounts in the Pr. Accountant General (A&E) Office:-

- i. As per GPF Rules, the subscription to GPF is required to be stopped before three months of retirement of the official whereas in some cases the subscription to GPF are noticed to continue till retirement of the official. Sometimes salary bills of retired employees are also

- prepared after retirement resultantly GPF subscriptions/ADA arrear deposited in the GPF account of the retiree.
- ii. The GPF of All India Services is required to be booked under separate minor head i.e. 104 under Major head 8009. It has been noticed that the GPF of AIS officers is booked under Minor Head 101 of Major Head 8009.
 - iii. It has been noticed that final payment to the retirees are not being made within stipulated period of three months from the date of issue of authority. These authorities are returned to Accountant General's office for revalidation resulting in delayed payments to the retirees/nominees.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF TREASURY OFFICES

Test check of the records during the inspection of District Treasuries and Treasuries revealed the following irregularities:

3.1 Treasuries/Sub Treasuries inspected during the year

12 District Treasuries, Capital Treasury Shimla, Cyber Treasury Shimla, GST Treasury Shimla, three full fledged Treasuries Pangri, Kaza and Delhi & 55 Sub Treasuries were inspected during the year 2019-20 by the Treasury Inspection Parties of the office of the Pr.Accountant General (A&E) H.P Shimla (**Annexure-VI**).

3.2 Outstanding paras of Inspection Reports (IRs)

155 IRs containing 413 Paras were outstanding as on 31st March, 2021. Out of these 12 IRs containing 13 paragraphs had not been settled for more than five years .

3.3 Late/non-submission of first reply to Inspection Reports

Rule 42(f) of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017 provides that the initial reply to the Inspection Reports is required to be submitted to this office by the concerned District Treasury Officers/ Treasury Officers within one month from the date of issue of Inspection Report.

However, it was noticed that 56 District Treasury Officers/ Treasury Officers had not submitted the initial replies to Inspection Reports within prescribed period, delay ranging as detailed in **Annexure-VII**.

Recommendation: The primary objective of inspection of Treasuries is to assist the State Government in establishing a system wherein Treasuries work strictly in accordance with the prescribed rules. Early rectification of irregularities pointed out by Treasury Inspection teams would therefore, have an impact on the efficient working of the system of Treasuries and qualitative improvement in accounts. Hence, there is a need on the part of DTO/TO for prompt response to the Inspection Reports (IRs).

3.4 Non revalidation of ex-gratia payment authority after the expiry of one year

In accordance with instructions contained in the ex-gratia payment authorities, the authorities remain valid for payment up to the financial year in which it is issued. In case payment on the authority could not be made in the same financial year, the amount authorized /sanctioned is required to be surrendered to H.P. Govt. (Fin) Budget Section.

During inspection of Treasuries, it was noticed that in D.T Kangra, Kinnaur and Sub Treasury Arki ex-gratia amount of Rs. 1,36,320/- sanctioned for payment during 2019-20 was authorized for payment during next financial year i.e. 2020-21 resulting in non adherence of government instructions.

3.5 Non adjustment of recovery on account of DCRG

In accordance with the provisions contained in Rule 276 of Himachal Pradesh Detailed Treasury Procedure 2017, the Treasury Officer will compare specimen signatures before making payment of a bill on the authority issued by the Accounts Office, he should verify the signature on the order by comparison with the specimen signature of the signing officer.

During Test check of Pension/DCRG records in Distt. Treasuries/Treasuries, it was noticed that at Distt.Try.Kinnaur, an amount to Rs. 64121/- fom one pensioner had not adjusted as recovery mentioned in DCRG authority pointed out by Pr.Accountant General Shimla from arrear of Pension.

3.6 Discrepancies in remittances made under New Pension Scheme.

Test check of HPOLTIS data for the year 2019-20 at District Treasuries/Treasuries revealed that in 61 cases an amount of Rs. 90,954/- of New

Pension Scheme was not posted/booked or partly posted by six District Treasury Officers, one Treasury and twelve seven Treasury Officers as detailed in **Annexure-VIII**.

3.7 Excess payment of Pensionary benefits amounting to Rs.3.80 lakh.

During inspection of District Treasuries/ Treasuries, test check of pension payment records revealed that two District Treasury Officers had made over payment of Rs.3,80,076/- from 04 pensioners/family pensioners due to non deduction of commuted portion and authorization of family pension after attaining the age of 25 years as per detail given in **Annexure-IX**.

3.8 Irregular payment of pensioner benefits amounting to Rs. 5.66 lakh .

During local inspection of District Treasuries/ Treasuries and test check of pension payment records for the year 2019-20, it was noticed that in four Distt.Treasuries, nineteen cases excess payment of pension/family pension of Rs.5,65,576/- was made after death of pensioners/family pensioners by nine District Treasury Officer as detailed in **Annexure-X** .

3.9 Non grant of additional pension allowance.

The Government of Himachal Pradesh Finance (Pension) Department vide its O.M. No. Fin (Pen) A(3)-1/09 dated 23-04-2014 granted Pension allowance @ 5%, 10% & 15% of basic pension to the State Government pensioners/All India Services Pensioners of H.P. cadre and H.P. Government family pensioners in the age group of 65 years to 75 years. The Pension Allowance shall be admissible w.e.f. 01-04-2014 and no dearness relief will be admissible on Pension Allowance.

During inspection of District Treasuries, it was noticed that in 40 cases admissible pension allowance was not being paid to the pensioners which resulted in non-adherence of government instruction as per details given in **Annexure-XI**.

3.10 Irregular payment of pension allowance to dual pensioners/family pensioners Rs. 4.17 lakh.

In partial modification of Government of Himachal Pradesh Finance (Pension) Department vide its O.M. No. Fin (Pen) A(3)-1/09 dated 23-04-2014, Principal Secretary (Finance) to the Govt. of H.P vide its Office Memorandum no. Fin (Pen)A(3)-1/09 dated 22nd January, 2015 stated that pension allowance @ 5%, 10% and 15% as the case may be, on attaining the age of 65 years, 70 years and 75 years respectively shall be admissible only on

one Pension or basic family pension, whichever is higher, to Govt. pensioners who are getting two pensions i.e. both Pension and family pension from Govt. with effect from 1-1-2015. This order is also applicable to All India Service pensioners of H.P. cadre.

Test check of pension payment records for the year 2019-20, revealed that in thirteen cases irregular payment of Rs. 4,17,112/- was made on account of pension allowance to dual pensioners/family pensioners. The details are given in **Annexure-XII**.

3.11 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2019-20 available in HPOLTIS system of District Treasuries/Treasuries, it was noticed that payment amounting to Rs. 2.77 lakh made on account of Insurance Fund had been wrongly booked under Saving Fund was wrongly booked in Insurance Fund by four District Treasuries and one sub Treasury as detailed in **Annexure-XIII**. The wrong booking resulted in incorrect estimation of interest due on Saving Fund.

Recommendation:

The wrong classification could lead to misrepresentation of information. The treasuries need to be more careful in classifying the transactions.

3.12 Deposit of Interest Receipt amounting to Rs. 70,94,235/- under wrong sub major head.

As per list of Major and Minor Head of Accounts of Union & States issued by Controller General of Accounts, receipt of Interest of Central Govt. will be booked under Major Head 0049-03 (Other Interest receipt of Central Govt.).

During test check of receipt challans and receipt accounts for the year 2019-20 it was noticed that interest receipt of Rs. 70,94,235/- pertaining to state government was wrongly classified under Major Head 0049-03 interest receipt of Central Govt. by four District Treasuries and three treasuries as per detail given in **Annexure-XIV**.

Recommendation:

The wrong classification could lead to misrepresentation of information and serious monetary implications. The treasuries need to be more careful in classifying the transactions.

3.13 Authorization of bills without Budget and in excess of sanctioned budget.

Rule 110 of H.P. Treasury Rule & Detailed Treasury Procedure 2017, provides that treasuries shall process bills of DDOs only for those SOEs where budget allocation is available to the DDO.

During test check of data for the year 2019-20 in District Treasuries/Treasuries, it was noticed that in 21 cases, 07 District Treasury Officers, and four Treasury Officers had authorized an amount of Rs.7.65 crore in respect of 18 DDOs where budget was not available as per details given in **Annexure- XV**. Similarly, 13 District Treasury Officers and 26 Treasury Officers authorized excess amount of Rs.11.55 crore than available budget to 113 DDOs as per the details given in **Annexure-XVI**. Unauthorised drawl of funds is not only a violation of appropriation granted by the legislature but also leads to financial indiscipline.

Recommendation:

The online system of processing of bills needs to be strictly adhered to, to ensure that bills are passed against approved budgets and Treasury Officer ensures financial discipline.

3.14 Non preparation of separate pay bills in respect of employees appointed on or after 15th May 2003.

Rule 4(13) of H.P. Civil Services Contributory Pension Rules 2006 provides that the DDOs shall prepare separate pay bills in respect of government servants joining service on or after 15th May, 2003. The cheque drawing DDOs are also required to prepare separate pay bills in respect of above employees.

During inspection of District Treasuries/Treasuries, it was noticed that pay bills in respect of employees appointed on or after 15th May, 2003 were not being prepared separately by some DDOs of two Distt. Treasuries and one Sub Treasury (**Annexure-XVII**).

Recommendation:

Treasury should insist upon the DDOs to submit separate pay bills in respect of government servants appointed on or after 15th May, 2003 so as to ensure proper drawl and accountal of deductions under Contributory Pension Scheme.

3.15 Difference of Rs. 80,089/- in the figure shown in yearly statement of non postal stamps and sale receipt booked under head 0030.

Test check of Non Postal Stamps accounts in District Treasuries/Treasuries for the year 2019-20 revealed that there was difference of 80,089/- in 02 District Treasuries between figures shown in yearly statement on non postal stamps and sale receipt booked under head 0030 in the account as per details in **Annexure- XVIII** on the basis of treasury records.

Recommendation: The Department should put into place a mechanism to reconcile the sale of non postal stamps as per sale register vis a vis the amount booked under the revenue Major Head 0030 to rule out the possibility of embezzlement of amount of these stamps.

3.16 Less and excess payment of revised House Rent Allowance.

The Government of Himachal Pradesh Finance (Regulation) Department vide its O.M. No. Fin I B (7) 1/2012 dated 28.2.2012 revised the rates of House Rent Allowance with effect from 01.03.2012, keeping alive the old terms and conditions for grant of this allowance.

Test check of salary data in District Treasuries/Treasuries, it was noticed that in 258 cases relating to 12 District Treasuries and 34 treasuries less payment of HRA was being made. Similarly in 40 cases relating to 05 District Treasuries and 16 Treasuries excess payment of HRA amounting to Rs. 92,950/- was made. The detail is given in **Annexure- XXIX & XX**.

3.17 Less and excess payment of fixed Medical Allowances

The Government of Himachal Pradesh Health Department vide No. HFW-B(A)2-6/2000-Part-III dated 29.04.2013 revised the rates of fixed Medical Allowance from Rs. 250/- P.M. to Rs. 350/- P.M. with effect from 01.04.2013 keeping alive the old terms and conditions for grant of this allowance.

During local inspection of District Treasuries/Treasuries, it was noticed that in 14 cases relating to two District Treasuries and seven Treasuries, less payment of Rs.22,175/- on account of fixed Medical Allowance was made. Similarly in 05 cases relating to one District Treasuries and three Sub Treasuries, excess payment of Rs. 6,050/- on account of fixed Medical Allowance was made. The details are given in **Annexure-XXI & XXII**.

3.18 Less & excess recovery on account of attached vehicles

Special Secretary (Finance—Expenditure) to the Government of Himachal Pradesh, vide letter No. Fin-I-I-14-1/92 Vol-II dated 8th September, 2010 revised the fixed minimum charges for attached Government vehicle with officers of the State Government with effect from 1st September, 2010 as given in the table-3 below:

Table – 3

S.No.	Category of Officer(s)	Fixed Charges/Distance in km.
1.	Officers of the rank of Secretary and above posted at Shimla.	Rs.900/- per month for 250 kms.
2.	Other Officers at Shimla.	Rs.750/- per month for 200 kms.
3.	Officers posted at District Headquarter other than Shimla.	Rs. 375/- per month for 100 kms.
4.	Officers at Sub-Divisional Tehsil and Block Headquarter.	Rs.300/- per month for 80 kms.

During inspection of District Treasuries/Treasuries, it was noticed that in five cases relating to two District Treasuries Treasuries, deductions on account of attached vehicle was made at less rates which resulted in less recovery of Rs 3,975/- as per detail given in **Annexure-XXIII**.

Further, in eight cases excess recovery of Rs. 12,525/- was made on account of attached vehicle by one Distt. Treasury, one Treasury and four sub treasuries as detailed in **Annexure-XXIV**.

3.19 Less deduction of standard license fees for Govt. accommodation

The Government of Himachal Pradesh General Administration Department (Section-D) vide its O.M. No. GAD-D-3C14-2/97 dated 21-9-2010 revised the recovery rate of monthly pooled standard license fee for Government residential accommodation with effect from 9/2010 as per **Table-4** given below:-

Table-4

Type of accommodation	Revised monthly pooled standard license fee
Type-I	106/-per month
Type-II	228/-per month
Type-III	388/-per month
Type-IV	898/-per month
Type-V	1,232/-per month
Type-VI	1,284/-per month
Type-VII	2,578/-per month
Type-VIII	2,834/-per month

Test check of salary data in District Treasuries/Treasuries, it was noticed that in four cases less deduction of standard license fees of Rs. 10,476/- was made by one District Treasury, one Treasury and one sub Treasury as per detail given in **Annexure-XXV**.

3.20 Non stopped GPF contribution for the last three months before retirement.

In accordance with the provisions contained in Rule 134 of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, deduction on account of GPF shall be stopped 3 months prior to retirement. DDO shall ensure that there is no deduction towards funds made for the last three months, Treasuries shall also ensure that there is no deduction towards the fund in the last 3 months of service.

During local inspection of District Treasuries/Treasuries, it was noticed that in three cases relating to District Treasury Hamirpur irregular deduction of Rs.1,35,000/- was made on account GPF contribution for the last 3 months before retirement.

3.21 Non adjustment of advances amounting to Rs. 1,29,76,064/-

In accordance with the provisions contained in Rule 185 & 186 of H.P.Treasury Rule & Detailed Treasury Procedure 2017, the DTO/Tos may authorize advance drawl of the amount of Rs. 10,000/- only for each Head of Office and no subsequent advance shall be permitted by him unless first advance is duly accounted for. The advance shall have to be duly adjusted during the same financial year. It shall be the responsibility of the DDO concerned to get the advance adjusted during the same financial year in which it is drawn. The second advance shall only be authorized when first has been duly adjusted. Further, as per Rule 192 of rules ibid, the DTO/TO shall enter advances separately in the advance register. They shall monitor that these advances are accounted for within the same financial year through the detailed contingent bill to AG (A&E) HP by the treasury concerned.

During inspection of Treasuries for the year 2019-20, it was noticed that in nineteen cases advances amounting to Rs. 1,29,76,064/- were not adjusted in same financial year by three District Treasuries, one Treasury and two Sub Treasuries as detailed in **Annexure-XXVI**.

3.22 Failure to maintain specimen signatures of Senior Accounts Officers.

In accordance with the provisions contained in Rule 276 of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, before a DTO/TO pays a bill on an authority or an order purporting to have been issued from the Audit Office he shall verify the signature on the order by comparison with the specimen signature of signing officer

During local inspection of District Treasuries/Treasuries, it was noticed that in three Treasuries specimen signatures of various Senior Accounts Officers were not available in the record and payments on the authorities of accounts office were being passed without matching signatures. Details are given in **Annexure-XXVII**.

Thus, bypassing an important control viz. matching the signatures before authorizing payments could result in fraudulent drawl of money from government account.

3.23 Non-conducting of inspection by the departmental officers

Rule 42I and (d) of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, prescribes that Zonal Deputy Director (Inspection) shall make a systematic inspection of each District Treasury and Sub Treasury once a year, and in no case more than 18 months shall elapse between two inspections or as may be required by the Director, Treasuries, Accounts and Lotteries. The DTO shall inspect every Sub Treasury within the district once a year or as frequently as may be required by the Director, Treasuries, Accounts and Lotteries.

As per the information supplied by the Director, Treasuries, and Accounts & Lotteies (HP) 40 treasuries have not been inspected by the departmental Officers as shown in **Annexure-XXVIII**.

Recommendation:

The periodical inspection by the departmental officer is a check to ensure proper functioning of treasuries. Failure to carry out inspection can have adverse impact on the functioning of treasuries

PART-4

I.T. Controls & I.T. Security.

IFMS is being run on the web page and access to this has been provided to the users through login passwords of the concerned sector in accordance with the role and function of users. During local inspections of Treasuries for the year 2019-20, following deficiencies were noticed:-

4.1 Non availability/slow functioning of Internet facility.

The Government of Himachal Pradesh has made provisions for payment of salary and pension for its employees through online system. For this purpose, the Government has introduced e-salary and e-pension in all the Treasuries of Himachal Pradesh. For smooth functioning of these packages the internet connections has been provided in the treasuries.

During local inspection of District Treasuries/Treasuries it was noticed that in three Distt.Treasuries and seven Sub Treasuries internet facility was very slow to run the day to day office work in the treasuries detailed in **Annexure-XXIX** .


4.2 Non-availability of battery back-up

During local inspection of District Treasuries/Treasuries, it was noticed that during power failure the battery back up to run the computers was not available in six Distt. Treasuries and thirty one sub treasuries detailed in **Annexure-XXX** . This not only creates public in-convenience but also contribute to suffer the other office work

Inadequate response to Audit Findings:

The office of the Pr. Accountant General (A&E) conducts annual inspection of treasuries to test check the transactions and verify the maintenance of important accounting and other records as per prescribed rules and procedures. These inspections are followed by issue of Inspection Reports (Irs). When important irregularities, etc, detected during inspection are not settled on the spot, these Irs are issued to the head of the office with a copy to next higher authorities for their compliance.

A review of the Inspection Reports issued to 12 District Treasuries, one Capital Treasury, one Cyber Treasury, one GST Treasury three full fledged Treasuries and 89 Sub Treasuries revealed that 413 paragraphs relating to 155 Inspection Reports remained outstanding at the end of 31st March, 2021. Out of these 12 Inspection Reports containing 13 paragraphs had not been settled for more than five years. The year-wise position of the outstanding Inspection Reports and paragraphs is detailed in **Appendix-‘A’**.



Deputy Accountant General
(A/cs & VLC)

ANNEXURE- I (Para-1.1)**LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2020-21**

Sl. No.	Name of Treasury	Banking/Non Banking
	<u>Bilaspur District</u>	
1.	District Treasury Bilaspur	Banking
2.	Sub-Treasury Ghumarwin	Banking
3.	Sub-Treasury Nainadevi at Swarghat	Banking
4.	Sub-Treasury Jhandutta	Banking
	<u>Chamba District</u>	
5.	District Treasury Chamba	Banking
6.	Pangi Treasury	Banking
7.	Sub-Treasury Dalhousie	Banking
8.	Sub-Treasury Chowari	Banking
9.	Sub-Treasury Bharmour	Banking
10.	Sub-Treasury Tissa	Banking
11.	Sub-Treasury Salooni	Banking
12.	Sub-Treasury Holi	Banking
13.	Sub-Treasury Sihunta	Banking
14.	Sub-Treasury Bhalai	Banking
	<u>Hamirpur District</u>	
15.	District Treasury Hamirpur	Banking
16.	Sub-Treasury Barsar	Banking
17.	Sub-Treasury Nadaun	Banking
18.	Sub-Treasury Sujanpur Tihra	Banking
19.	Sub-Treasury Bhoranj	Banking
	<u>Kangra District</u>	
20.	District Treasury Kangra at Dharamshala	Banking
21.	Sub-Treasury Kangra	Banking
22.	Sub-Treasury Dehra	Banking
23.	Sub-Treasury Indora	Banking
24.	Sub-Treasury Nurpur	Banking
25.	Sub-Treasury Palampur	Banking
26.	Sub-Treasury Jaisinghpur	Banking
27.	Sub-Treasury Jawali	Banking

28.	Sub-Treasury Fatehpur	Banking
29.	Sub-Treasury Khundian	Banking
30.	Sub-Treasury Rakkar	Banking
31.	Sub-Treasury Baijnath	Banking
32.	Sub-Treasury Kasba-Kotla	Banking
33.	Sub-Treasury Dheera	Banking
34.	Sub-Treasury Baroh	Banking
35.	Sub-Treasury Shahpur	Banking
	<u>Kinnaur District</u>	
36.	District Treasury Kinnaur at Reckong Peo	Banking
37.	Sub-Treasury Pooh	Banking
38.	Sub-Treasury Sangla	Banking
39.	Sub-Treasury Moorang	Banking
40.	Sub-Treasury Nichar	Banking
	<u>Kullu District</u>	
41.	District Treasury Kullu	Banking
42.	Sub-Treasury Ani	Banking
43.	Sub-Treasury Banjar	Banking
44.	Sub-Treasury Nirmand	Banking
45.	Sub-Treasury Manali	Banking
	<u>Lahaul & Spiti District</u>	
46.	Distt. Treasury Lahual &. Spiti at Keylong	Banking
47.	Sub-Treasury Udaipur	Banking
48.	Kaza Treasury	Banking
	<u>Mandi District</u>	
49.	District Treasury Mandi	Banking
50.	Sub-Treasury Sunder Nagar	Banking
51.	Sub-Treasury Joginder Nagar	Banking
52.	Sub-Treasury Karsog	Banking
53.	Sub-Treasury Sarkaghat	Banking
54.	Sub-Treasury Chachiot	Banking

55.	Sub-Treasury Thunag	Banking
56.	Sub-Treasury Nihri	Banking
57.	Sub-Treasury Lad-Bhadhol	Banking
58.	Sub-Treasury Sandhol	Banking
59.	Sub-Treasury Bali Chowki	Banking
60.	Sub-Treasury Kotli	Banking
61.	Sub-Treasury Aut	Banking
62.	Sub-Treasury Padhar	Banking
63.	Sub-Treasury Baldwara	Banking
64.	Sub-Treasury Dharampur	Banking
65.	Sub-Treasury Ner-Chowk	Banking
	Shimla District	
66.	Capital Treasury, Shimla	Banking
67.	District Treasury, Shimla	Banking
68.	Cyber Treasury Shimla	Banking
69.	GST Treasury Shimla	Banking
70.	Sub-Treasury, Suni	Banking
71.	Sub-Treasury Chopal	Banking
72.	Sub-Treasury Jubbal	Banking
73.	Sub-Treasury Kotkhai	Banking
74.	Sub-Treasury Rampur	Banking
75.	Sub-Treasury Rohru	Banking
76.	Sub-Treasury Theog	Banking
77.	Sub-Treasury Kumarsain	Banking
78.	Sub-Treasury Nankhari	Banking
79.	Sub-Treasury Junga	Banking
80.	Sub-Treasury Kupvi	Banking
81.	Sub-Treasury Nerwa	Banking
82.	Sub-Treasury Tikkar	Banking
83.	Sub-Treasury Chirgaon	Banking
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84.	Sub-Treasury Dodra-Kwar	Banking
	Sirmour District	
85.	District Treasury Sirmour at Nahan	Banking
86.	Sub-Treasury Pachhad	Banking
87.	Sub-Treasury Poanta Sahib	Banking
88.	Sub-Treasury Rajgarh	Banking
89.	Sub-Treasury Shillai	Banking
90.	Sub-Treasury Sangrah	Banking
91.	Sub-Treasury Kamrau	Banking
92.	Sub-Treasury Dadahu	Banking
93.	Sub-Treasury Nohradhar	Banking
	Solan District	
94.	District Treasury Solan	Banking
95.	Sub-Treasury Arki	Banking
96.	Sub-Treasury Kandaghat	Banking
97.	Sub-Treasury Kasauli	Banking
98.	Sub-Treasury Nalagarh	Banking
99.	Sub-Treasury Ramshahar	Banking
100.	Sub-Treasury Krishangarh	Banking
101.	Sub-Treasury Mamleeg	Banking
102.	Sub-Treasury Darlaghat	Banking
	Una District	
103.	District Treasury Una	Banking
104.	Sub-Treasury Haroli	Banking
105.	Sub-Treasury Bangana	Banking
106.	Sub-Treasury Amb	Banking
107.	Delhi Treasury	Banking

ANNEXURE-II (Para-2.1)**Treasury wise detail of amount kept under Treasury Suspende during 2019-20**

Sr. NO.	Name of Distt. Treasury	Year/Month	Treasury Suspende		Reasons	Month of clearance
			Dr.	Cr.		
1	Solan	08/2019	-	-1736224	Fraud at Treasury	-
Total			-	-1736224		

ANNEXURE-III (Para- 2.2)**Delay in rendition of monthly account**

Month	Name of Treasury	Delay in days	
		Ist List	Iind List
4/19	Dharamshala	1 day	1 day
	Delhi	5 days	---
	Keylong	6 days	6 days
	Kaza	12 days	16 days
	Nahan	1 day	1 day
	Pangi	5 days	---
	Shimla	1 day	---
	5/19	Keylong	26 days
Delhi		---	3 days
Dharamshala		---	2 days
Kaza		---	4 days
Kalpa		---	3 days
Nahan		---	3 days
Shimla		---	3 days
Cyber Try		---	3 days
6/19	GST Try	---	3 days
	Dharamshala	1 day	1 day
	Delhi	1 day	2 days
	Kaza	7 days	8 days
	Kalpa	1 day	2 days
	Nahan	3 days	1 day
	Pangi	1 day	---
	Cyber Try	---	4 days
7/19	Kaza	7 days	11 days
	Kalpa	---	1 day
8/19	Delhi	2 days	8 days
	Kaza	3 days	8 days
	Kalpa	2 days	1 day
	Nahan	2 days	---
	Solan	2 days	---
	GST Try	---	1 day
9/19	Chamba	---	1 day
	Dharamshala	---	1 day
	Delhi	---	2 days
	Kaza	3 day	1 day
	Keylong	---	1 day

	Kaza	6 days	3 days
	Kalpa	---	1 day
	Nahan	---	1 day
	Solan	---	1 day
	Shimla	---	2 days
	Cyber Try	---	2 days
	GST Try	---	2 days
10/19	Pangi	1 day	---
11/19	Delhi	5 days	1 day
	Kaza	1 day	3 days
	Nahan	---	1 day
	Kalpa	---	1 day
	Cyber Try	---	1 day
	GST Try	---	4 days
12/19	Kaza	13 days	---
	Pangi	1 day	---
	Delhi	---	2 days
	Cyber Try	---	1 day
	GST Try	---	1 day
1/20	Delhi	3 days	---
	Keylong	11 days	1 day
	Kaza	11 days	1 day
	Kalpa	---	2 days
2/20	Delhi	---	3 days
	Keylong	---	3 days
	Kaza	9 days	3 days
	Shimla	---	5 days
	Cyber Try	---	1 day
	GST Try	---	1 day
	Pangi	---	1 day
3/20	Bilaspur	---	15 days
	Chamba	---	16 days
	Dharamshala	---	21 days
	Delhi	---	15 days
	Hamirpur	---	20 days
	Keylong	---	10 days
	Kaza	---	10 days
	Kalpa	---	15 days
	Kullu	---	19 days
	Mandi	---	19 days
	Nahan	---	19 days
	Pangi	---	27 days
	Solan	---	15 days
	Shimla	---	19 days
	Shimla (Cap)	---	19 days
	Una	---	20 days
	Cyber Try	---	21 days
	GST Try	---	21 days

ANNEXURE-IV (Para- 2.3)
Correction of accounts after submission

Month	Name of District Treasury	No. of requisition	(In Rs.)
07/19	Shimla (O)	2	38671305
	Shimla (O)	2	768039
	Kangra	1	1560
09/19	Bilaspur	2	232616
10/19	Kangra	2	1950300
	Shimla (O)	1	36971657
	Mandi	2	2000
11/19	Shimla (O)	1	5285905
12/19	Kangra	1	1679
	Kangra	1	24938
01/20	Keylong	1	60000
	Bilaspur	1	8551
02/20	Capital Try	1	41930
	Nahan	1	10000
	Capital Try	4	258887
	Kalpa	1	1000
	Shimla (O)	1	2000
	Solan	1	1020000
03/20	Mandi	1	1637
	Total	27	85314004

ANNEXURE- V (Para 2.4)
Treasury wise detail of discrepancies in RBD figures

Sr N.	Month	Treasury	Bank figure	Treasury figure	Difference	Adjusted	Net balance	
							Dr	Cr
1	08/19	D.T.Shimla	7546147Dr	7585522Cr	39375Cr	-	-	39375
2	08/19	D.T.Shimla	64786339Dr	64680587Cr	105752Dr	-	105752	-
3	05/19	D.T.Solan	9860Dr	175088Cr	165228Cr	-	-	105228
4	05/19	D.T.Shimla	64627522Dr	64600224Cr	27298Dr	-	27298	-
5	06/19	D.T.Solan	184948Dr	97404Cr	87544Dr	-	87544	-
6	06/19	D.T.Shimla	65968087Dr	65940789Cr	27298Dr	-	27298	-
7	07/19	D.T.Solan	97404Dr	118812Cr	21408Cr	-	-	21408
8	08/19	D.T.Solan	118812Dr	128983Cr	10171Cr	-	-	10171
9	09/19	D.T.Solan	119123Dr	88517Cr	30606Dr	-	30606	-
10	10/19	D.T.Nahan	-	9860Cr	9860Cr	-	-	9860
11	11/19	D.T.Solan	-	18517Cr	18517Cr	-	-	18517
12	11/19	D.T.Nahan	9860Dr	-	9860Dr	-	9860	-
13	01/20	D.T.Solan	88517Dr	-	88517Dr	-	88517	-
14	03/20	S.T.Sunder Nagar	43054Dr	-	43054Dr	-	43054	-
15	03/20	D.T.Solan	182938Dr	94421Cr	88517Dr	-	88517	-
16	08/19	D.T.Nahan	34233Dr	68466Cr	34233Cr	68466Dr	34233	-
17	08/19	D.T.Solan	702068Dr	681825Cr	20243Dr	-	20243	-
18	08/19	D.T.Nahan	34233Dr	-	34233Dr	68466Cr	-	34233
19	09/19	D.T.Solan	681825Dr	680549Cr	1276Dr	-	1276	-
20	10/19	D.T.Solan	680549Dr	681187Cr	638Cr	-	-	638
21	11/19	D.T.Mandi	69711Dr	-	69711Dr	-	69711	-
22	11/19	D.T.Solan	681187Dr	615446Cr	65741Dr	-	65741	-
23	12/19	D.T.Solan	615446Dr	66961Cr	54110Cr	-	-	54110
24	01/20	D.T.Solan	66961Dr	-	66961Dr	-	66961	-
25	01/20	D.T.Mandi	71948Dr	141659Cr	69711Cr	-	-	69711
26	03/20	D.T.Nahan	29358Dr	-	29358Dr	-	29358	-
27	03/20	D.T.Mandi	71948Dr	136179Cr	64231Cr	-	-	64231
28	01/19	S.T.Amb	79924994Dr	70025024Cr	30Cr	90Dr	60	-
29	01/19	Cap.Shimla	1078222741Dr	1078935943Cr	713202Cr	-	-	713202
30	01/19	D.T.Solan	785779Dr	-	785779Dr	-	785779	-
31	09/19	S.T.Bali Chowki	23096467Dr	22992520Cr	103947Dr	-	103947	-
32	09/19	D.T.Solan	744354Dr	-	744354Dr	39640Dr	783994	-
33	11/19	S.T.Dheera	14511351Dr	14511371Cr	20Cr	-	-	20
34	11/19	S.T.Thunag	93374649Dr	135646904Cr	42272255Cr	42392757Dr	120502Dr	-
35	11/19	S.T.Nihri	17223646Dr	17228316Cr	4670Cr	-	-	4670
36	11/19	S.T.Lad Bharol	27790825Dr	27788955Cr	1870Cr	-	-	1870
37	11/19	S.T.Kotli	20112814Dr	20113144Cr	330Cr	-	-	330
38	12/19	D.T.Nahan	39668Dr	-	39668Dr	-	39668	-
39	01/20	D.T.Kullu	51016Dr	-	51016Dr	-	51016	-
40	01/20	D.T.Kangra	25079704Dr	-	25079704Dr	-	25079704	-
41	01/20	D.T.Mandi	7634569Dr	-	7634569Dr	-	7634569	-
42	01/20	D.T.Nahan	69668Dr	79336Cr	69668Cr	-	-	39668
43	02/20	D.T.Kullu	84367Dr	-	84367Dr	-	84367	-
44	02/20	D.T.Kangra	27280274Dr	52359978Cr	25079704Cr	-	-	25079704
45	02/20	D.T.Mandi	7699988Dr	-	7699988Dr	-	7699988	-
46	03/20	D.T.Kullu	62133Dr	-	62133Dr	-	62133	-
47	03/20	S.T.Bajjnath	136504798Dr	136504797Cr	1Dr	-	1	-
48	03/20	D.T.Mandi	6676691Dr	-	6676691Dr	-	6676691	-
49	03/20	S.T.Amb	633007090Dr	633007338Cr	248Cr	-	-	248
50	05/19	Cyber Try.	2960591206Dr	2960607844Cr	16638Dr	-	16638	-
51	06/19	Cyber Try.	2448908906Dr	2448904320Cr	4586Cr	-	-	4586
							47344775	26271780

ANNEXURE-VI (Para- 3.1)

Detail of District Treasuries/Sub Treasuries inspected by the Office of the Pr.Accountant General. (A&E), Himachal Pradesh. Shimla, during 2020-21 for the year 2019-20

Sl. No	Distt. Treasury	Sl.No	Treasury	Period of Inspection
1.	Distt. Treasury, Bilaspur			2019-20
		1	Ghumarwin	2019-20
		2	Jhandutta	2019-20
		3	Sri Naina Devi Ji at Swarghat	2019-20
2.	Distt. Treasury, Chamba			2019-20
		4.	Dalhousie	2019-20
3	Distt. Treasury, Hamirpur			2019-20
		5	Nadaun	2019-20
		6	Sujanpur Tihra	2019-20
4.	Distt. Treasury Kangra at Dharamsala			2019-20
		7	Baijnath	2019-20
		8	Baroh	2019-20
		9	Dehra	2019-20
		10	Dheera	2019-20
		11	Fatehpur	2019-20
		12	Indora	2019-20
		13	Jaisinghpur	2019-20
		14	Jawali	2019-20
		15	Kangra	2019-20
		16	Nurpur	2019-20
		17	Palampur	2019-20
		18	Rakkar	2019-20
		19	Shahpur	2019-20
5.	Distt. Treasury, Kullu			2019-20
		20	Anni	2019-20
		21	Manali	2019-20
		22	Nirmand	2019-20
6.	Distt. Treasury Lahaul & Spiti at Keylong			2019-20
		23	Udaipur	2019-20
7.	Distt. Treasury Kinnaur at Reckong Peo			2019-20

		24	Nichar	2019-20
8.	Distt. Treasury, Mandi			2019-20
		25	Aut	2019-20
		26	Chachiot	2019-20
		27	Jogindernagar	2019-20
		28	Nihri	2019-20
		29	Padhar	2019-20
		30	Sundernagar	2019-20
		31	Thunag	2019-20
		32	Ner Chowk	2019-20
		33	Karsog	2019-20
9.	Capital Treasury Shimla			2019-20
10.	Distt. Treasury, Shimla (Ordinary)			2019-20
		34	Chopal	2019-20
		35	Junga	2019-20
		36	Kumarsain	2019-20
		37	Kupvi	2019-20
		38	Nerwa	2019-20
		39	Rampur	2019-20
		40	Sunni	2019-20
		41	Theog	2019-20
11.	Distt. Treasury Sirmour at Nahan			2019-20
		42	Dadahu	2019-20
		43	Kamrau	2019-20
		44	Pachhad	2019-20
		45	Rajgarh	2019-20
		46	Sangrah	2019-20
		47	Shillai	2019-20
12.	Distt. Treasury, Solan			2019-20
		48	Arki	2019-20
		49	Kandaghat	2019-20
		50	Kasauli	2019-20
		51	Krishangarh	2019-20

		52	Nalagarh	2019-20
		53	Ramshehar	2019-20
		54	Mamleeg	2019-20
		55	Darlaghat	2019-20
13.	Distt. Treasury, Una			2019-20
14.	Pangi (full fledged Treasury)			2019-20
15.	Kaza (full fledged Treasury)			2019-20
16	Cyber Treasury Shimla			2019-20
17	G.S.T. Treasury			2019-20
18	Delhi Treasury			2019-20

ANNEXURE-VII (3.3)**Late submission of 1st reply of Inspection Reports**

Sr. No.	Name of Treasury	Date of Dispatch of IR's	Due date of 1 st Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1.	S.T.Ghumarwin	19-05-2020	18-06-2020	18-07-2020	-	01	-
2.	S.T.Jhandutta	19-05-2020	18-06-2020	20-08-2020	-	02	02
3.	D.T.Chamba	17-03-2020	16-4-2020	14-08-2020	-	03	28
4.	S.T.Dalhousie	21-05-2020	20-06-2020	17-07-2020	-	-	27
5.	D.T.Hamirpur	21-05-2020	20-06-2020	20-08-2020	-	02	-
6.	S.T.Nadaun	22-05-2020	21-06-2020	24-08-2020	-	02	03
7.	S.T.Sujanpur Tihra	28-01-2020	27-02-2020	10-07-2020	-	04	13
8.	D.T.Kangra at D/Shala	25-10-2019	24-11-2019	02-12-2019	-	-	09
9.	S.T.Kangra	19-05-2020	18-06-2020	24-08-2020	-	02	06
10.	S.T.Indora	04-12-2019	03-01-2020	27-01-2020	-	-	24
11.	S.T.Nurpur	26-11-2019	25-12-2019	17-1-2020	-	-	23
12.	S.T.Palampur	27-01-2020	26-02-2020	19-03-2020	-	-	20
13.	S.T.Jaisinghpur	28-01-2020	27-02-2020	10-07-2020	-	4	11
14.	S.T.Jawali	04-12-2019	03-01-2020	27-01-2020	-	-	24
15.	S.T.Fatehpur	04-12-2019	03-01-2020	17-02-2020	-	01	14
16.	S.T.Baijnath	25-10-2019	24-11-2019	20-1-2020	-	02	26
17.	S.T.Dheera	25-01-2019	24-02-2019	19-03-2020	-	-	24
18.	S.T.Baroh	25-10-2019	24-11-2019	17-01-2020	-	02	23
19.	S.T.Shahpur	19-05-2020	18-06-2020	20-08-2020	-	02	02
20.	S.T.Dehra	25-10-2019	24-11-2019	17-01-2020	-	01	23
21.	S.T.Rakkar	19-05-2020	18-06-2020	24-8-2020	-	02	06
22.	D.T.Kinnaur at R/Peo	24-07-2019	23-08-2019	05-09-2019	-	-	12
23.	D.T.Kullu	25-06-2019	24-7-2019	13-08-2019	-	-	21
24.	S.T.Anni	19-08-2019	18-09-2019	17-10-2019	-	01	-
25.	S.T.Nirmand	19-08-2019	18-09-2019	01-12-2019	-	02	13
26.	S.T.Manali	02-07-2019	01-08-2019	12-08-2019	-	-	11
27.	S.T.Aut	19-08-2019	18-09-2019	05-11-2019	-	01	17
28.	S.T.Padhar	10-01-2020	09-02-2020	06-07-2020	-	4	25

29.	S.T.Karsog	12-12-2019	11-01-2020	27-01-2020	-	-	16
30.	S.T.Chachiot at Gohar	11-12-2019	10-01-2020	17-02-2020	-	01	07
31.	S.T.Nihri	10-12-2019	09-01-2020	17-02-2020	-	01	08
32.	S.T.Thunag	10-12-2019	09-01-2020	22-02-2020	-	01	13
33.	Cap. Treasury Shimla	19-06-2019	18-07-2019	29-07-2019	-	-	11
34.	S.T.Chopal	04-7-2019	03-08-2019	15-10-2019	-	02	12
35.	S.T.Rampur	19-07-2019	18-08-2019	08-10-2019	-	01	20
36.	S.T. Theog	30-07-2019	29-08-2019	15-10-2019	-	01	16
37.	S.T. Kumarsain	30-07-2019	29-08-2019	29-10-2019	-	02	-
38.	S.T.Junga	05-12-2019	04-01-2020	22-04-2020	-	03	18
39.	S.T.Kupvi	04-07-2019	03-08-2019	30-07-2019	-	01	27
40.	S.T.Nerwa	18-07-2019	17-08-2019	15-10-2019	-	01	28
41.	D.T. Sirmour at Nahan	12-12-2019	11-01-2020	29-01-2020	-	-	18
42.	S.T.Pachhad	05-02-2020	04-03-2020	19-03-2020	-	-	15
43.	S.T.Dadahu	05-02-2020	04-03-2020	17-03-2020	-	-	13
44.	S.T.Kamrau	05-02-2020	04-03-2020	06-07-2020	-	04	02
45.	S.T.Shillai	05-02-2020	04-03-2020	08-07-2020	-	04	04
46.	D.T.Solan	27-01-2020	26-02-2020	08-07-2020	-	04	12
47.	S.T.Arki	12-06-2019	11-07-2019	24-7-2019	-	-	13
48.	S.T.Kandaghat	05-02-2020	04-03-2020	06-07-2020	-	04	02
49.	S.T.Kasauli	11-03-2020	10-04-2020	15-07-2020	-	03	05
50.	S.T.Ramshehar	19-05-2020	18-06-2020	24-08-2020	-	02	06
51.	S.T.Nalagarh	28-01-2020	27-02-2020	06-7-2020	-	04	08
52.	S.T.Kishangarh	11-03-2020	10-4-2020	15-07-2020	-	03	05
53.	S.T.Mamleeg	11-02-2020	10-03-2020	30-07-2020	-	04	20
54.	S.T.Darlaghat	12-06-2019	11-06-2019	24-7-2019	-	01	13
55.	Cyber Try.	06-11-2019	05-12-2019	24-12-2019	-	-	19
56.	Delhi Try.	01-04-2019	30-04-2019	06-08-2019	-	03	06

ANNEXURE- VIII (3.6)
Non Posting of deducted amount in respect of NPS

Sr No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No of Cases	Amount
1	S.T. Dalhousie	2019-20	03	01	264
2	S.T. Kangra at D/Shala	2019-20	09	03	437
3	S.T. Palampur	2019-20	04	02	439
4	S.T. Baroh	2019-20	02	01	1552
5	S.T. Shahpur	2019-20	04	01	276
6	D.T. Lahaul Spiti at Keylong	2019-20	04	01	2401
7	S.T. Udaipur	2019-20	03	10	48708
8	S.T. Nihri	2019-20	02	07	7420
9	Capital Shimla	2019-20	03	05	5115
10	D.T. Shimla	2019-20	06	07	1062
11	S.T. Chopal	2019-20	03	02	302
12	S.T. Theog	2019-20	03	01	46
13	S.T. Nerwa	2019-20	03	01	309
14	D.T. Nahan	2019-20	05	05	2203
15	S.T. Rajgarh	2019-20	03	01	4238
16	D.T. Solan	2019-20	08	03	1196
17	S.T. Kandaghat	2019-20	02	01	658
18	D.T. Una	2019-20	03	03	3366
19	Delhi Try.	2019-20	01	06	10962
Total				61	90954

ANNEXURE- IX (Para- 3.7)
Excess payment of Pensionary benefits amounting to Rs.3.80 lakh

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment/	No. of cases	By Bank	By Try.	Treasury wise Total
1.	D.T.Bilaspur	2019-20	01	Excess Payment	01			48384
2	D.T.Kinnaur at R/Peo	2019-20	06	-do-	01			1378
3	D.T.Mandi	2019-20	02	-do-	01			13869
4	DTO Solan	2019-20	01	Irregular paymet	01			3,16,445
Total					04			3,80,076/-

ANNEXURE- X (3.8)
Excess/Irregular payment of Pension after death of Pensioners

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment	No. of cases	By Bank	By Try.	Treasury wise Total
1.	D.T.Kangra at D/Shala	2019-20	01	Irregular payment of pension after death of pensioners	11			248968
2	D.T.Kinnaur at R/Peo	2019-20	01	-do-	02			197186
3	D.T.Kullu	2019-20	01	-do-	04			15098
4.	D.T.Sirmour at Nahan	2019-20	01	-do-	02			104324
Total					19			5,65,576

ANNEXURE- XI (3.9)
Non grant of Additional Pension Allowance

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases
1	D.T.Hamirpur	2019-20	05	03
2.	D.T.Kullu	2019-20	03	06
3.	D.T.Lahaul Spiti at Keylong	2019-20	03	05
4.	D.T.Shimla	2019-20	07	08
5.	D.T.Una	2019-20	04	18
Total				40

ANNEXURE-XII (3.10)**Irregular Payment on account of Pension Allowance to dual pensioners/Family Pensioners.**

Sr. No.	Name of Treasury	IR	Para No.	No. of Cases	Amount
1	D.T. Solan	2019-20	02	03	7600
2	D.T.Una	2019-20	06	10	409512
Total				13	4,17,112

ANNEXURE- XIII (3.11)**Misclassification of payment made under Group Insurance Scheme.**

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Insurance payment booked under Saving fund	Saving fund payment booked under Insurance Fund	Total amount of misclassification
1.	D.T. Bilaspur	2019-20	06	120000	-	120000
2.	S.T. Anni	2019-20	01	57066	-	57066
3.	D.T.Mandi	2019-20	07	41030	-	41030
4.	Capital Try.Shimla	2019-20	06	56689	-	56689
5.	S.T.Junga	2019-20	01	1827	-	1827
Total				2,76,612	-	2,76,612

ANNEXURE- XIV (3.12)**Deposit of interest receipt in unauthorised head of Account**

Sr.No.	Name of Treasuries	I.R.	Para No.	Amount	Remarks
1.	D.T.Kangra at D/Shala	2019-20	08	2460105	Misclassification of interest receipt booked under wrong head
2	D.T.Kinnaur at R/Peo	2019-20	03	1410133	
3	D.T.Shimla	2019-20	05	188426	
4	S.T.Sunni	2019-20	02	51808	
5	D.T.Nahan	2019-20	06	2593953	
6	S.T.Dadahu	2019-20	03	389100	
7.	S.T.Shillai	2019-20	02	710	
Total				70,94,235	

ANNEXURE- XV (3.13)
Authorization of bills without budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Amount Authorized without budget (Rs.in Lakh)
1.	S.T.Naina Devi JI at Swarghat	2019-20	02(A)	01	01	0.10
2.	D.T.Chamba	2019-20	01(A)	01	01	132.70
3.	Try.Pangi	2019-20	2(B)	01	01	0.73
4.	S.T.Palampur	2019-20	1(A)	01	01	3.40
5.	D.T.Kinnaur at R/Peo	2019-20	2(A)	02	02	131.38
6.	D.T.Kullu	2019-20	02(A)	01	01	143.32
7.	Capital Try.Shimla	2019-20	05(A)	02	02	46.30
8.	D.T.Shimla	2019-20	01(A)	04	05	16.68
9.	D.T.Nahan	2019-20	02(A)	02	04	170.38
10.	S.T.Kishangarh	2019-20	1(A)	01	01	3.88
11.	D.T.Una	2019-20	07(A)	02	02	116.05
Total					21	764.82

ANNEXURE- XVI (3.13)

Authorization of payment in excess of sanctioned budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Excess amount authorized (in lakh)
1.	D.T.Bilaspur	2019-20	05	04	04	16.14
2.	S.T.Naina devi ji at Swarghat	2019-20	02(B)	01	01	20.92
3.	S.T.Ghumarwin	2019-20	01	02	01	4.48
4.	S.T.Jhandutta	2019-20	01	03	03	10.91
5.	D.T.Chamba	2019-20	01(B)	03	04	13.50
6.	S.T.Dalhousie	2019-20	02	01	01	21.06
7.	Try.Pangi	2019-20	02(A)	02	02	10.14
8.	D.T.Hamirpur	2019-20	02	04	06	27.51
9.	S.T.Nadaun	2019-20	01	03	03	16.39
10.	D.T.Kangra at D/Shala	2019-20	07	05	05	27.95
11.	S.T.Kangra	2019-20	02	01	01	1.67
12.	S.T.Indora	2019-20	03	02	02	1.40
13.	S.T.Palampur	2019-20	02(B)	05	05	48.18
14.	S.T.Jawali	2019-20	02	01	01	4.56
15.	S.T.Fatehpur	2019-20	02	01	01	1.97
16.	S.T.Baijnath	2019-20	02	03	03	6.47

17.	S.T.Baroh	2019-20	01	01	01	0.18
18.	S.T.Shahpur	2019-20	03	03	05	35.17
19.	S.T.Dehra	2019-20	01	01	02	5.94
20.	D.T.Kinnaur at R/Peo	2019-20	02(B)	03	07	67.66
21.	D.T.Kullu	2019-20	02(B)	04	04	79.20
22.	S.T.Anni	2019-20	02	02	03	16.11
23.	D.T.Lahaul Spiti at Keylong	2019-20	01	02	02	0.92
24.	Try.Kaza	2019-20	06	01	03	13.66
25.	Try.Udaipur	2019-20	01	01	01	0.67
26.	D.T.Mandi	2019-20	05	02	02	6.11
27.	S.T.Sundernagar	2019-20	05	04	04	72.39
28.	S.T.Jogindernagar	2019-20	01	01	01	3.04
29.	S.T.Aut	2019-20	01	01	02	21.07
30.	S.T.Ner Chowk	2019-20	03	03	03	319.16
31.	Capital Shimla	2019-20	05(B)	07	07	33.17
32.	D.T.Shimla	2019-20	1(B)	03	03	3.53
33.	S.T.Sunni	2019-20	01	03	03	69.36
34.	S.T.Chopal	2019-20	02	02	02	39.21
35.	S.T.Rampur	2019-20	01	03	04	17.64
36.	S.T.Theog	2019-20	02	02	03	20.05
37.	S.T.Kumarsain	2019-20	03	03	03	9.72
38.	S.T.Nerwa	2019-20	02	02	02	0.82
39.	D.T.Nahan	2019-20	02(B)	02	02	3.52
40.	S.T.Pachhad	2019-20	01	01	01	8.20
41.	S.T.Sangrah	2019-20	02	02	02	6.51
42.	D.T.Solan	2019-20	06	02	04	21.84
43.	S.T.Arki	2019-20	01	02	02	15.25
44.	S.T.Kasauli	2019-20	01	02	03	14.40
45.	S.T.Kandaghat	2019-20	01	01	01	0.85
46.	S.T.Nalagarh	2019-20	02	01	01	6.26
47.	S.T.Kishangarh	2019-20	01(B)	02	02	2.91
48.	S.T.Mamleeg	2019-20	01	01	01	0.19
49.	D.T.Una	2019-20	07(B)	02	02	7.53
Total				113	131	1155.49

ANNEXURE- XVII (3.14)**Non preparation of separate pay bills in respect of Govt. servants joining on or after 15-5-2003**

Sr. No.	Name of Treasury	I.R.	Para No.
1.	D.T.Hamirpur	2019-20	04
2.	S.T.Sujanpur Tihra	2019-20	02
3.	D.T.Solan	2019-20	07

ANNEXURE:- XVIII (3.15)**Difference in figure of Sale of Non Postal Stamps and its Sale Receipt Account.**

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Category of Stamps	Figure shown in yearly statement of Non Postal Stamps	Sale Receipt booked under head 0030/0058 in the account	Difference
1.	D.T.Solan	2019-20	09	Non Postal Stamps	36324482	36359240	34758
2.	D.T.Kinnaur R/Peo	2019-20	10	Plain Paper	7000	52331	45331
Total							80089

ANNEXURE- XXIX (3.16)**Less Payment of HRA**

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1.	D.T.Bilaspur	2019-20	07	07
2.	S.T.Naina Devi Ji at Swarghat	2019-20	03	04
3.	S.T.Ghumarwin	2019-20	02	02
4.	S.T.Jhandutta	2019-20	02	03
5.	D.T.Chamba	2019-20	02	10
6.	S.T.Dalhousie	2019-20	01	09
7.	Try.Pangi	2019-20	03	06
8.	D.T.Kangra at D/Shala	2019-20	02	08
9.	S.T.Kangra	2019-20	01	05
10.	S.T.Indora	2019-20	01	06
11.	S.T.Nurpur	2019-20	01	10
12.	S.T.Palampur	2019-20	01	13
13.	S.T.Jawali	2019-20	01	10
14.	S.T.Fatehpur	2019-20	01	05
15.	S.T.Shahpur	2019-20	01	08
16.	S.T.Dehra	2019-20	02	01
17.	S.T.Rakkar	2019-20	01	05
18.	S.T.Kinnaur at R/Peo	2019-20	07	05
19.	S.T.Nichhar	2019-20	01	05
20.	D.T.Kullu	2019-20	04	05
21.	S.T.Manali	2019-20	01	01
22.	D.T.Lahaul Spiti at Keylong	2019-20	02	02
23.	Try.Kaza	2019-20	07	13
24.	Try.Udaipur	2019-20	02	05
25.	D.T.Mandi	2019-20	04	07
26.	S.T.Ner Chowk	2019-20	04	06
27.	S.T.Karsog	2019-20	01	06
28.	S.T.Chachiot at Gohar	2019-20	02	06
29.	S.T.Nihri	2019-20	01	04
30.	Capital Shimla.	2019-20	04	07
31.	D.T.Shimla	2019-20	02	07
32.	S.T.Sunni	2019-20	03	05
33.	S.T.Chopal	2019-20	01	08
34.	S.T.Rampur	2019-20	02	06
35.	S.T.Theog	2019-20	01	03
36.	S.T.Kupvi	2019-20	01	08
37.	S.T.Nerwa	2019-20	01	06
38.	D.T.Nahan	2019-20	03	08
39.	S.T.Pachhad	2019-20	02	03
40.	S.T.Dadahu	2019-20	02	02
41.	S.T.Shillai	2019-20	01	06
42.	S.T.Rajgarh	2019-20	02	02
43.	D.T.Solan	2019-20	03	03
44.	S.T.Ramshehar	2019-20	01	01
45.	S.T.Nalagarh	2019-20	01	01
46.	D.T.Una	2019-20	05	05
Total				258

ANNEXURE-XX (3.16)**Excess Payment of HRA**

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	S.T.Naina devi ji at Swarghat	2019-20	01	05	1100
2.	Try. Pangi	2019-20	01	02	950
3.	D.T.Hamirpur	2019-20	03	01	1100
4.	S.T.Sujanpur Tihra	2019-20	01	01	20250
5.	D.T.Kangra at D/Shala	2019-20	03	02	2250
6.	S.T.Indora	2019-20	02	01	550
7.	S.T.Nurpur	2019-20	02	01	450
8.	S.T.Palampur	2019-20	03	01	250
9.	S.T.Shahpur	2019-20	02	02	1800
10.	S.T.Dehra	2019-20	03	01	350
11.	S.T.Nichhar	2019-20	02	01	600
12.	Try. Kaza	2019-20	01	03	6900
13.	S.T.Sundernagar	2019-20	01	01	3850
14.	Capital Shimla	2019-20	01	05	7700
15.	D.T.Shimla	2019-20	04	05	10400
16.	S.T.Sunni	2019-20	04	01	650
17.	S.T.Chopal	2019-20	04	01	1200
18.	S.T.Kumarsain	2019-20	01	01	650
19.	S.T.Sangrah	2019-20	01	02	4650
20.	D.T.Solan	2019-20	04	02	24000
21.	S.T.Arki	219-20	02	01	3300
Total				40	92950

ANNEXURE- XXI (3.17)**Less Payment of fixed Medical Allowance.**

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	S.T.Kangra	2019-20	04	01	600
2.	S.T.Nichar	2019-20	03	01	1050
3.	S.T.Nirmand	2019-20	01	02	5100
4	D.T.Shimla	2019-20	03	05	9950
5	S.T.Sunni	2019-20	05	01	75
6	S.T.Rampur	2019-20	03	01	650
7.	S.T.Kumarsain	2019-20	02	01	800
8.	S.T.Dadahu	2019-20	01	01	2250
9.	D.T.Solan	2019-20	05	01	1700
				14	22175

ANNEXURE- XXII (3.17)**Excess Payment of fixed Medical Allowance.**

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	D.T.Chamba	2019-20	03	01	1800
2.	S.T.Anni	2019-20	03	01	1800
3.	S.T.Nirmand	2019-20	02	01	500
4.	S.T.Ner Chowk	2019-20	02	02	1950
Total				05	6050

NNEXURE- XXIII (3.18)**Less deduction of Govt. attached vehicle.**

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Less Deduction
1.	D.T.Bilaspur	2019-20	04	1.Arvind Kumar,IP26-14454 2.Raj Kamal,IP07-12452 3.Awani Bhushan,IP51-14536	2025
2.	D.T.Mandi	2019-20	01	1.Vivek Kumar,IP26-14818 2.Chhhabil Chand,IP40-13859	975 975
Total					3975

ANNEXURE- XXIV (3.18)**Excess deduction of Govt. attached vehicle.**

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Excess deduction
1.	S.T.Kangra	2019-20	03	Shashi Paul,IP01-23818	900
2.	S.T.Baijnath	2019-20	01	Shabi Nainta,IP01-23494	675
3.	Try.Kaza	2019-20	04	Gian Sagar Negi,IP14-19642	5400
4.	S.T.Sundernagar	2019-20	03	1.Upender Vaidya,IP12-15567 2.H.K.Sarwata,IP29-12584	1800
5.	S.T.Ner Chowk	2019-20	01	1.Pardeep Behl,IP12-12378 2.Pardeep Singh,IP01-13308	2850
6.	S.T.Rajgarh	2019-20	01	Narender Kumar,IP47-11086	900
Total					12525

ANNEXURE- XXV (3.19)**Less deduction of Standard License fees for Govt. accommodation.**

Sr. No.	Name of Treasury	I.R.	Para No.	No. of case	Name & IP No. of employee S/Sh./Smt./Kumari	Amount of Less deduction
1.	D.T.Bilaspur	2019-20	02	01	Sunil Kumar,IP02-23817	2508
2	Try.Kaza	2019-20	02	01	Abhimanyu,IP11-12834	1824
3	S.T.Sundernagar	2019-20	02	02	1) Devi Ram,IP27-10169 2) Netar Singh,IP23-10255	3876 2508
Total				4		10716

ANNEXURE - XVI (3.21)
Non adjustment of advances.

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of cases	Amount	Remarks
1.	D.T.Kangra at D/Shala	2019-20	05	07	76349	Non adjustment of advances in financial year
2.	Try.Kaza	2019-20	03	02	1975500	-do-
3.	S.T.Thunag	2019-20	01	02	110942	-do-
4.	Capital Shimla	2019-20	02	05	9602513	-do-
5.	D.T.Nahan	2019-20	04	02	1090000	-do-
6.	S.T.Nalagarh	2019-20	05	01	120760	-do-
Total				19	12976064	

ANNEXURE- XXVII (3.22)

Failure to maintain Specimen Signatures of Sr. Accounts Officers/ Accounts Officers

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of Sr. A.O's/ A.O's
1.	D.T.Lahaul&Spiti at Keylong	2019-20	07	01
2.	D.T.Una	2019-20	08	04
3.	Delhi Try.	2019-20	03	02
Total				7

ANNEXURE- XXVIII (Para 3.23)**Non conducting of inspection by the departmental officers.**

Sr.No.	Name of Treasury
1.	District Treasury Bilaspur
2.	Sub Treasury Naina Devi at Swarghat
3.	Treasury Pangi
4.	District Treasury Hamirpur
5.	Sub Treasury Sujampur Tihra
6.	Sub Treasury Ani
7.	Sub Treasury Nirmand
8.	District Treasury Lahual & Spiti at Keylong
9.	Sub Treasury Udaipur
10.	Treasury Kaza
11.	Sub Treasury Nihri
12.	Sub Treasury Sandhol
13.	Capital Treasury Shimla
14.	District Treasury Shimla
15.	Cyber Treasury Shimla
16.	GST Shimla
17.	Sub Treasury Chopal
18.	Sub Treasury Jubbal
19.	Sub Treasury Kotkhai
20.	Sub Treasury Rohru
21.	Sub Treasury Theog
22.	Sub Treasury Nankhari
23.	Sub Treasury Kupvi
24.	Sub Treasury Nerwa
25.	Sub Treasury Tikker
26.	Sub Treasury Chirgaon
27.	Sub Treasury Dodra Kwar
28.	District Treasury Sirmaur at Nahan
29.	Sub Treasury Pachhad at Sarahan
30.	Sub Treasury Paonta Sahib
31.	Sub Treasury Rajgarh
32.	Sub Treasury Shillai
33.	Sub Treasury Sangrah
34.	Sub Treasury Kamrau
35.	Sub Treasury Dadahu
36.	Sub Treasury Nohra Dhar
37.	District Treasury Solan
38.	Sub Treasury Nalagarh
39.	Sub Treasury Ramshehar
40.	Treasury Delhi

ANNEXURE- XXIX (4.1)**Non-availability/slow functioning of internet facility in the Treasuries.**

Sr.No.	Name of Treasury	Inspection Report	Para No.	Remarks
1	D.T.Chamba	2019-20	05	Non functioning / slow functioning of Internet
2	D.T.Kangra at D/Shala	2019-20	11	-do-
3	S.T.Nurpur	2019-20	03	-do-
4	S.T.Dheera	2019-20	02	-do-
5	D.T.Lahaul&Spiti at Keylong	2019-20	06	-do-
6	S.T.Thunag	2019-20	02	-do-
7	S.T.Chopal	2019-20	05	-do-
8	S.T.Theog	2019-20	05	-do-
9	S.T.Nerwa	2019-20	05	-do-
10	D.T.Nahan	2019-20	08	-do-

ANNEXURE-XXX (4.2)**Non-availability of battery back up in the Treasuries.**

Sr.No.	Name of Treasury	Inspection Report	Para No.
1	D.T.Chamba	2019-20	06
2	S.T.Nadaun	2019-20	02
3	S.T.Sujanpur Tihra	2019-20	04
4	D.T.Kangra at D/Shala	2019-20	10
5	S.T.Kangra	2019-20	06
6	S.T.Jaisinghpur	2019-20	02
7	S.T.Jawali	2019-20	03
8	S.T.Fatehpur	2019-20	03
9	S.T.Dheera	2019-20	01
10	S.T.Shahpur	2019-20	05
11	S.T.Rakkar	2019-20	02
12	D.T.Kinnaur at R/Peo	2019-20	11
13	S.T.Nichar	2019-20	04
14	S.T.Anni	2019-20	04

15	S.T.Nirmand	2019-20	03
16	S.T.Manali	2019-20	03
17	D.T.Mandi	2019-20	08
18	S.T.Jogindernagar	2019-20	02
19	S.T.Aut	2019-20	01
20	S.T.Chachiot at Gohar	2019-20	02
21	Capital Shimla	2019-20	07
22	S.T.Rampur	2019-20	05
23	S.T.Theog	2019-20	04
24	S.T.Kumarsain	2019-20	04
25	S.T.Junga	2019-20	03
26	S.T.Kupvi	2019-20	02
27	S.T.Nerwa	2019-20	04
28	D.T.Nahan	2019-20	07
29	S.T.Sangrah	2019-20	03
30	S.T.Kamrau	2019-20	01
31	S.T.Shillai	2019-20	04
32	S.T.Rajgarh	2019-20	04
33	S.T.Ramshehar	2019-20	02
34	S.T.Nalagarh	2019-20	03
35	S.T.Kishangarh	2019-20	02
36	S.T.Mamleeg	2019-20	02
37	S.T.Darlaghat	2019-20	01

Appendix 'A'**Year-wise breakup of outstanding IR and paras as on 31.03.2021:**

Year	IR	Paras
2005-06	2	2
2006-07	1	1
2007-08	1	2
2011-12	2	2
2012-13	1	1
2013-14	2	2
2014-15	3	3
2015-16	7	7
2016-17	7	11
2017-18	19	27
2018-19	38	59
2019-20	72	296
Total	155	413