



Annual Review
on the working of Treasuries in Himachal Pradesh
for the year 2015-16



Office of the Accountant General (A&E), Himachal Pradesh



Government of Himachal Pradesh

PREFACE

A review on the working of Treasuries in Himachal Pradesh is conducted every year as required under paragraph 20.17 of MSO (A&E) Vol-I. Treasuries are integral part of the financial control system of the State Government. All payments and receipts of government departments are authorized by Treasuries and Sub treasuries. The State Government has prescribed rules, codes, manuals and administrative procedure for ensuring accountability and functioning of treasuries. Any deviation from the rules and procedures on the part of treasury adversely affects the entire process of financial administrative accountability.

The Annual Review on the working of Treasuries of Himachal Pradesh for the year 2015-16 is prepared on the basis of major deficiencies noticed during compilation of accounts for the year 2014-15 and local inspection of treasuries conducted during 2015-16. The objective of this publication is to bring to the notice of the State Government, the errors/ omissions and irregularities being committed by the Treasury Officers while discharging their day to day official duties.

Accountant General (A&E)
Himachal Pradesh

Place: Shimla

Dated:

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Executive Summary

The Annual Review on the working of Treasuries in Himachal Pradesh has been prepared on the basis of shortcomings observed while compiling the accounts rendered by the treasuries to the office of the Accountant General (A&E) Himachal Pradesh for the year 2014-15 and local inspection of Treasuries conducted during 2015-16.

The review has been prepared by compiling the various observations which were noticed during local inspection of Treasuries/ Sub Treasuries for the year 2014-15. The individual irregularities noticed in the District Treasuries and Sub Treasuries have been issued to the concerned District Treasury officers / Treasury Officers, in Inspection Reports.

1.1 Introduction

Treasuries play a key role in financial management of the State Government. Though they are assigned with multifarious functions, but their main functions can be divided into four categories. Firstly, they are required to ensure that the money on account of government expenditure is drawn from government account with valid authorization and due revenue of government gets credited into government account. Secondly, the treasuries are required to function as basic unit for recording financial transactions of the State Government and submit the accounts to the office of the Accountant General (A&E) periodically for compilation. Thirdly, the treasuries are required to disburse pensions on the basis of authority (PPO) issued by the office of the Accountant General (A&E). Lastly, the treasuries are also the custodian of government valuables like stamp papers, cash, opium etc.

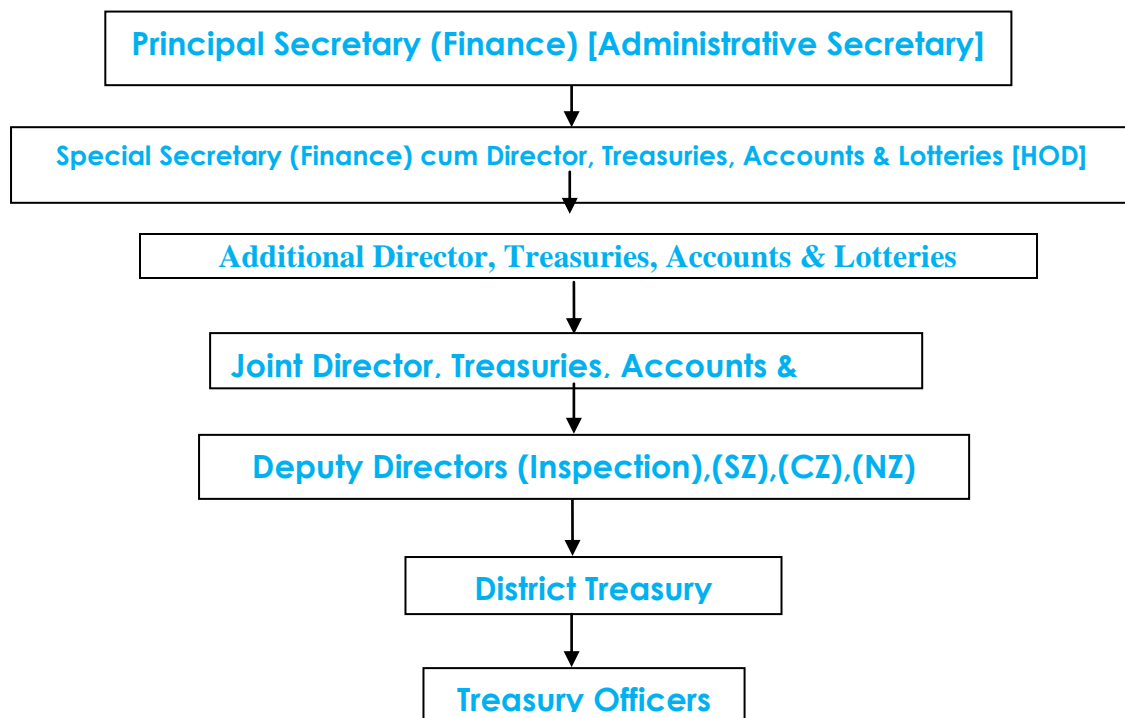
In order to regulate the multifarious functions of the treasuries, the State Government has prescribed various rules, codes, manuals and administrative procedures. The working of the Treasuries is guided by the provisions contained in HP Treasury rule 2007 read with the HP Financial Rule 1971 Vol.-I, HP Financial Rule 2009 and List of Major and Minor Heads of accounts. In addition to above, Reserve Bank of India's rules, banking regulations with regard to ECS&CBS and IT Act 2000 are to be adhered to by the State Government. The treasuries are also guided by the various revenue laws (Central/ State) prevalent from time to time for the purpose of accounting. The notifications of the Government viz. Sanctions, Budget and LOC etc. further define the role of the Treasuries. Any deviation from the rules and procedures on the part of the treasury adversely affects the entire process of financial and administrative accountability.

Himachal Pradesh has 12 District Treasuries, one Capital Treasury and a Cyber Treasury located at Shimla. Three full-fledged Treasuries at Pangi, Kaza and Delhi and 85 Sub-Treasuries spread across the state.

District Treasuries are headed by the District Treasury Officers. Three full-fledged Treasuries (Pangi, Kaza and Delhi) and 85 other Sub-Treasuries are headed by the Treasury Officers (Annexure-I). All District Treasuries, three full-fledged Treasuries and 36 other Treasuries have been designated as Integrated Pay and Accounts Office (IPAO) Treasuries for the purpose of generation of salary bills for payment through Electronic Clearance System (ECS) to State Government employees.

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 817 & 906 there were 520 and 545 persons in position in 2013-14 & 2014-15 respectively which included 116 & 100 Class IV. The trends for shortfall during these years were 36 per cent and 40 per cent as shown in Table 1 below:

Table 1

Year	Sanctioned Posts	Man in position	Shortfall	Shortfall in percentage	Class IV
2013-14	817	520	297	36	116
2014-15	906	545	361	40	100

In addition to above, twelve Computer Operators, 144 Data Entry Operators and two Data Management Assistants had been out-sourced by the department.

Inspection Framework

2.1 Objective of Review

The review of the Treasuries was conducted with the following objective:

1. Whether the rules prescribed in H.P. Treasury Rules 2007, HP Financial Rules 1971 Vol-I and H.P. Financial Rules 2009 were duly observed by the treasuries?
2. Whether procedures prescribed for operation of treasuries were being followed by the treasuries?
3. Whether Information and Communication Technology (ICT) systems in the treasuries operating effectively?

The review of the treasuries was compiled by conducting inspection of treasuries as well as by collecting information relating to deficiencies noticed during compilation of accounts submitted by the treasuries.

2.2 Inspection Coverage

All the District Treasuries and Sub Treasuries were inspected for the year 2014-15 during the year 2015-16 by the Treasury Inspection Parties of the office of the Accountant General (A&E) H.P Shimla (Annexure-II).

2.3 Outstanding Inspection Reports and Paras

As on 31 March 2016, 279 Inspection Reports containing 568 Paras were pending settlement due to non-receipt of replies/compliance from/by the District Treasury Officers and Treasury Officers.

2.4 Non- submission / late-submission of first reply to Inspection Reports

Rule 2.9(6) of H.P. Treasury Rules 2007 provides that the initial reply to the Inspection Reports of Accountant General Office should be submitted by the concerned District Treasury Officers/ Treasury Officers within one month from the date of issue of Inspection Report.

However, it was noticed that 46 District Treasury Officers/Treasury Officers detailed in Annexure- III had failed to submit first reply to Inspection Reports for the year 2014-15 even up to 31 March 2016.

Further, 54 District Treasury Officers/ Treasury Officers detailed in Annexure- IV had not submitted the initial replies to Inspection Reports within the period mentioned above. The delay ranged from five days to five months.

Findings of inspection

Defects noticed during compiling and verification of accounts in the office of the Accountant General (A&E)

3.1 Correction of accounts after submission

During 2014-15, 62 requisitions for correction in accounts involving Rs 1.98 crores were received in Accounts Office from 13 District Treasuries/Treasuries who render the accounts to the Accounts Office which is indicative of the fact that records were not being maintained properly at initial stage in these treasuries. The process of carrying out corrections results in loss of time and wastage of manpower. Details are given in Annexure-V.

Recommendation:

The department should ensure submission of the correct accounts to the accounts office, so that need for corrections at later stage be eliminated.

Defects and other irregularities noticed during local inspection of the Treasuries.

4.1 Misclassification of expenditure

4.1.1 Misclassification of expenditure of Rs. 2.37 Crore under Pensionary Heads

During test check of data available in HPOLTIS¹ system for the year 2014-15, it was noticed that an amount of Rs. 2.37 crore had been misclassified under the pensionary account heads as shown in Table-2 by District Treasury Officers/Treasury Officers detailed in Annexure-VI. The wrong classification resulted in wrong depiction of expenditure in accounts and incorrect raising of debit from other states.

Table -2

Correct Head of Account	Nature of expenditure	Head of Account under which amount was wrongly booked	Amount (in Rupees)
2071-01-104-02	i) DCRG	2071-01-104-01 & 00	1,38,81,701
2071-01-102-02	ii) Commutation	2071-01-102-01	11,06,406
2071-01-101-02	Pension	2071-01-105-01	87,23,994
		Total	2,37,12,101

¹¹ HPOLTIS stands for Himachal Pradesh Online Treasury Information System

4.1.2 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2014-15 available in HPOLTIS system of District Treasuries/Treasuries, it was noticed that payment amounting to Rs. 9.60 lakh made on account of Insurance Fund, had been wrongly booked under Saving Fund and similarly an amount of Rs. 7.77 lakh pertaining to payment on account of Saving Fund was wrongly booked in Insurance Fund by twenty Treasury Officers as detailed in Annexure-VII. The wrong booking resulted in incorrect estimation of interest due on Saving and Insurance Fund.

4.1.3 Misclassification of Interest receipt amounting to Rs. 60.97 lakh.

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

Test check of receipt challans and receipt accounts for the year 2014-15 it was noticed that interest receipt of Rs. 60,97,366/- pertaining to State Government was wrongly booked under Major Head 0049-03 -Other Interest receipt of Central Government by 08 District Treasuries and 07 Sub treasuries as per detail given in Annexure-VIII.

4.1.4 Late submission of Receipt account of Rs. 3,98,35,79,936/- to A.G. Office.

The State Government of Himachal Pradesh created Cyber District Treasury at Shimla to collect/compile online receipt of State Government. This treasury was made functional with effect from 1-6-2014.

During inspection of this treasury it was noticed that the treasury received following receipt from the designated Banks through online mode from 1-6-14 to 28-2-15:-

Table-3

Name of the bank	Period	Online receipt amount
Punjab National Bank	1-6-14 to 28-2-15	3,95,88,044
State Bank of India	1-6-14 to 28-2-15	5,52,56,948
State Bank of Patiala	1-6-14 to 28-2-15	3,88,76,68,339
Central Bank of Commerce	1-6-14 to 28-2-15	10,52,726
MOP	1-6-14 to 28-2-15	10,879
Total		3,98,35,76,936

The Receipt Account for this receipt was rendered to A.G. Office on 09-04-2015 which results of non-accountal of receipt of Rs. 3,98,35,79,936/- in State Account up to 09-04-2015.

Recommendation:

The wrong classification could lead to misrepresentation of information and serious monetary implications. Late submissions of account falsify the contents of monthly accounts. The treasuries need to be more careful in classifying the transactions and submission of accounts.

4.2 Authorization of excess drawls.

4.2.1 Excess drawl of Rs. 82.57 lakh over Letter of Credit by LOC holders.

In accordance with the provisions envisaged in Rule 5.121(a) of Himachal Pradesh Treasury Rules 2007 necessary instructions shall be issued by the District Treasury Officer/Treasury Officer to the Bank concerned not to accept any cheque issued by an officer of the Public Works/IPH Departments who has exceeded the limit stipulated in the Letter of Credit (LOC). Fresh instructions are required to be issued to honour the cheque as soon as further amount of LOC is placed at the disposal of the LOC holder.

During local inspection of Treasuries, it was noticed that an amount of Rs.82.57 lakh was drawn in excess of the prescribed LOC limit by six cheque drawing DDOs in two District Treasuries/Treasuries. Thus, the drawl of funds in excess of LOC limit rendered the system of budgetary control ineffective. The details are given in Annexure-IX.

Recommendation:

The treasuries should strictly ensure that no money is drawn from the government account beyond sanctioned budget and limit of letter of credit (LOC).

4.2.2 Authorization of Bills amounting to Rs. 258.44 Crore without Budget.

In accordance with the provisions contained in Rule 17.14 of Himachal Pradesh Financial Rules Volume-I, no Government servant, may without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

Point 15 of Rule 5.20 of Himachal Pradesh Treasury Rules, 2007, further, states that the bill assistant in the treasury while passing the bills is required to check whether sufficient budget under relevant head of account is available with the DDO.

During test check of data for the year 2014-15 in District Treasuries/Treasuries, it was noticed that ten District Treasury Officers and 50 Treasury Officers in 369 cases, authorized amount of Rs. 258.44 crore without budget. In these cases either budget was not available or it was not entered in computer. This failure on the part of District Treasury Officers/Treasury Officers resulted in not only violation of appropriation granted by the legislature but also lead to financial indiscipline. The details are given in Annexure-X.

4.2.3 Authorization of funds in excess of sanctioned Budget (74.89 crore)

In accordance with the provisions contained in Point 15 of Rule 5.20 of H.P. Treasury Rules, 2007, the Treasury Office is required to see, while passing the bills, whether sufficient budget under relevant head of account is available with the DDO.

During inspection of Treasuries, it was noticed that in 318 cases six District Treasury Officers and 55 Treasury Officers authorized excess amount of Rs.74.89 Crore than available budget to 272 DDOs. The detail is given in Annexure-XI.

Recommendation:

The main function of treasuries is to ensure budgetary control for effective financial discipline, need to check that no money is withdrawn without budget provision.

4.2.4 Authorisation of double payment of Leave encashment amounting to Rs. 3,45,230/-.

Test check of Earned Leave encashment paid sanctions for the year 2014-15 in Capital Treasury Shimla revealed that double payment of Rs. 3,45,230/- on account of encashment of unutilised earned leave was authorised /made by the Treasury Office in favour of a retiree of Indira Gandhi Medical College, Shimla, which not only put extra burden on government exchequer but also goes to disclose the failure of control system at treasury level.

4.3 Mechanism of reconciliation of accounts.

4.3.1 Non-issuance of monthly receipt and expenditure schedules to DDOs.

In terms of Rule 5.25.1 of H. P. Treasury Rules 2007, the Treasury Officer will prepare in duplicate a schedule showing number, date and amount of vouchers paid during the previous month for being supplied on the 10th day of every month to the Drawing and Disbursing Officers (DDOs). The similar procedure shall also be adopted in case of receipt in the treasuries. The purpose of this system is to enable the DDOs to reconcile the expenditure and receipt booked by them in their records with the figures appearing in treasury records.

During inspection of District Treasuries/Treasuries, it was noticed that monthly receipts and expenditure schedules were not delivered to the 207 DDOs by two District Treasury Officers and 14 Treasury Officers as per details given in Annexure-XII.

4.3.2 Non-reconciliation of GIS figures.

The Finance Department vide notification No. Fin. Comm. B(10)1/85 dated 8th September 1987 had directed that the Treasury Officers after completing reconciliation of GIS figures with DDOs would furnish details to the Accounts Office for further reconciliation on quarterly basis.

During local inspection, it was noticed that reconciliation work with 59 DDOs by Distt. Treasury Officer Kinnaur at Reckong Peo (12 DDOs) and Treasury Officer, Kaza (47 DDOs) was not completed for the year 2014-15.

Thus, it is likely that the discrepancies in accounts of GIS may not be detected due to non-reconciliation of GIS figures.

Recommendation:

The reconciliation is an important control activity to ensure correctness of transactions and rule out any fraud or embezzlement. The treasuries should conduct reconciliation as well as facilitate reconciliation of accounts with departmental authorities.

4.4 Maintenance of Deposits**4.4.1 Non lapsing of unclaimed deposits (Rs. 6,55,18,046/-)**

In accordance with the provisions contained in Rule 12.7 of HP Financial Rules Vol-I, the Treasury Officer is required to send a statement of amount which were not claimed for three complete financial years under the deposit heads.

During inspection of District Treasuries/Treasuries, it was noticed that Deposits amounting to Rs. 6,55,18,046/- which were not claimed for three financial years, were not lapsed to government account by the District Treasury Officers/ Treasury Officers detailed in Table-4 below.

Table-4

S. No.	Name of Treasury	I.R./Para No	Category of Deposit	Amount
1.	Capital Treasury, Shimla	2014-15/11	Security Deposit	6,54,00,000/-
2.	D.T. Shimla (O)	2014-15/11	Security Deposit C.C.D.	1,400/- 1,07,500/-
3.	S.T. Chopal	2014-15/01	Revenue Deposit	114/-
4.	D.T. Solan	2014-15/04	C.C.D	9,032/-
			Total	6,55,18,046/-

4.4.2 Difference in figures of Deposit (Rs. 4,73,79,682/-).

Test check of Deposit Register for the year 2014-15 in Capital Treasury, Shimla revealed the following differences in the figures maintained in the register of treasury and balances supplied to A.G. Office through Plus and Minus Memorandum for the month of 03/2015 :-

Table-5

Category of Deposit	Balances maintained in deposit register of treasury	Balances supplied to A.G. office through Plus & Minus Memo	Difference
8443-106-High Court Deposit	15,59,018	15,42,363	16,655
8443-104-C.C.D.	18,39,95,976	13,66,42,949	4,73,53,027
		Total	4,73,79,682

Further, scrutiny of Security Deposit register in Sub-treasury Nadaun revealed that there was closing balance of Rs 2,100/- as on March 2015 whereas no item was pending for payment up to 31 March 15. Thus, there was excess balance of Rs. 2,100 in Security Deposit.

4.4.3 Non Examination of Revenue Deposit Register quarterly by the Collector.

Rule 57 of Accounting Rules for Treasuries, 1992 prescribes that at the end of every quarter, Collector or any other Gazetted Officer (other than Treasury Officer) as nominated by the Collector, should append a certificate on the Revenue Deposit Register that he has examined the register personally and that the entries have been made therein with utmost care and regularity. The purpose of this examination is to ensure that entries made in the register are initialed without fail and that no money are placed un-necessarily in deposit or allowed to remain in deposit without a good cause.

During local inspection, it was noticed that in nine treasuries, the Revenue Deposit Register was not examined either by the Collector himself or by any other Gazetted officer nominated for this purpose by the Collector. Non-examination of the Revenue Deposit Register by the Collector or any other officer nominated by him/her indicates that control systems established to ensure money gets duly credited into government account, are not being applied. Details are given in Annexure-XIII.

Recommendation:

The Treasuries should review the deposits and unclaimed deposits lying outstanding for three year should be lapsed. The figures intimated to AG Office and as per records should be reconciled and Revenue Deposit Registers should be inspected as per provisions of relevant rules.

4.4.4. Irregular transfer of Funds to Personal Ledger Accounts (Rs. 5,364.05 lakh)

Test check of Personal Ledger Accounts in two District Treasuries and 18 Treasuries for the year 2014-15 revealed that an amount of Rs. 5,364.05 lakh (unspent amount pertaining to various development schemes) was transferred to Personal Ledger Account of Panchayat Samities shown in the Annexure-XIV.

The action on the part of PLA holders (B.D.Os) not only lead to non-adherence of Financial Rules but was done with intention of transferring of the unspent amount of various schemes to the PLAs at the end of Financial Year 2014-15.

4.4.5 Non closure of inoperative Personal Ledger Accounts (PLA) and non- verification of PLA Pass Books.

In accordance with the provisions contained in Rule 12.7 of H.P. Financial Rules, Vol.-I, if a PLA is not operated for a considerable

period of time, the same should be closed in consultation with PLA holder.

Further as per provisions of Rule 12.20 of rules *ibid*, the District Treasury Officer/Treasury Officer is required to verify the Pass Book of the Personal Ledger Account (PLA) holder on monthly basis.

During local inspection of Treasuries, it was noticed that in District Treasury Kinnaur at Reckong Peo and Sub Treasury Nadaun and Nichar four numbers of PLAs were not operative since long. No action as per requirement of Financial Rules to close the PLAs was taken either by treasuries or PLA holders. The Personal Ledger Account of Panchayat Samiti Bharmour was closed on 24-11-2010 and it was reopened by Sub Treasury Barbour without obtaining any orders/sanction from Accountant General (A&E) and Finance Department.

Further, in nine District Treasuries/Treasuries monthly verification of PLA Pass Book was not done by the District Treasury Officers and Treasury Officers as per requirement of rules, detail given in Annexure- XV.

4.4.6 Non receipt of certificate of acceptance of balances from the administrator of Personal Deposit (P.D.) Account holder.

As per Rule 13.6 of H.P. Financial Rules Vol—I, the balances at the credit of each Personal Deposit Account should be verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side and the government servant or the committee administering the fund on the other.

During local inspection of District Treasuries/Treasuries, it was noticed that eight Treasury Officers in nine cases had not followed the above procedure. The detail is given in Annexure-XVI.

Non-obtaining of the certificate regarding acceptance of balances from the administrator of Personal Deposit Accounts can result in improper maintenance of PDA accounts.

Recommendation:

The treasuries tend to ignore the function of maintaining the deposit accounts due to their preoccupation with other important functions. If function like maintaining deposits accounts properly gets neglected for long periods of time, it can have serious consequences. Therefore the treasuries should follow all the rules, regulations and procedures prescribed for maintenance of deposit accounts.

4.5 Irregularities relating to passing of Bills

4.5.1 Irregular payment of Rs. 7.50 lakhs authorized on account of time barred medical claims

Rule 175 of Himachal Pradesh Financial Rules 2009, prescribe that Medical reimbursement claim of a Government servant shall fall due for payment on the date succeeding the date of completion of treatment. He shall submit the medical reimbursement claim within 90 days of its becoming due, failing which it shall stand forfeited. Further Rule 178 © of Rules ibid states that as medical reimbursement claim which has been submitted by the claimant after 90 days of its becoming due shall be investigated by Head of Department or any other officer authorized by him in this behalf. If Head of the Department or the authorized officer is satisfied about the genuineness of the claim on the basis of supporting documents and he considers that there are valid reasons for the delay in preferring the claim, he may order the DDO to make payment of the claim, after usual checks.

Test check of record for the year 2014-15 in District Treasuries/Treasuries revealed that in 24 cases irregular payment of Rs. 7,49,578/- on account of time barred medical claims was authorized by one District Treasury Officer and four Treasury Officers detailed in Annexure- XVII.

4.5.2 Delay in passing of bills amounting to Rs.39.51 lakh

Joint Director, Treasuries, Accounts and Lotteries, vide letter No. Fin (TR)(B)(15)-5/25-IX dated June, 2000 directed all the District Treasury Officers/Treasury Officers to pass the pay bills within three days and other kind of bills within seven days from the date of allotment of Token No. in Treasury Offices. In addition to this, the bills pertaining to electricity, water, telephone, LOC and refund ordered by the court should be passed either on same day or on the next day on priority basis.

During local inspection of District Treasuries/Treasuries, it was noticed that 91 bills pertaining to 53 DDOs amounting to Rs.39.51 lakh were passed late and the delay ranged between one day to 19 days. The inordinate delay in passing the bills is likely to affect the functioning of the offices who had submitted these bills to the treasuries. The details are depicted in Annexure-XVIII.

4.5.3 Manual revalidation of Passed Bills.

Director Treasuries, Accounts and Lotteries vide letter No. Fin (TR) A (5)-14/90 dated 07 September 2009 directed that revalidation of passed bills will be done on computer instead of manually, as provisions to do so have been made in the HPOLTIS software.

During local inspection of District Treasuries/Treasuries, it was noticed that 83 bills pertaining to 34 DDOs were revalidated manually by 02 District Treasury Officers and 08 Treasury Officers as per detail given in Annexure-XIX.

Manual revalidation leads to gaps in data maintained in computer system and manpower wastage.

Recommendation

The treasuries should pass the bills on time in order to avoid creation of unnecessary liabilities. They should maintain the records properly and follow the rules prescribed for passing and regulating the bills.

4.6 Failure to observe authorization and approval procedure.

4.6.1 Excess payment of Pensionary benefits amounting to Rs.22.03 lakh

During inspection of District Treasuries/ Treasuries for the year 2014-15, test check of pension payment records revealed that ten District Treasury Officers and one Treasury Officer had made over payment to the extent of Rs.22,03,051/- to twenty two pensioners/ family pensioners as per detail given in Annexure-XX.

The excess payment has occurred due to non-reduction/ early restoration of commuted portion of pension of the concerned pensioners, grant of family pension on enhanced rate after prescribed period and authorization of family pension after attaining the age of 25 years.

4.6.2 Non-annual Identification of Pensioners

Rule 5.149 (a) of Himachal Pradesh Treasury Rules, 2007 prescribes that on test check basis, the Treasury Officer must take precautions to prevent impersonation and must at least, once in a year, require proof independent of that furnished by the life certificate, of the continued existence of the pensioners. For this purpose he should require the personal attendance and due identification of pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged he shall be required proof thereof in addition to the proof submitted of the pensioners existence.

Test check of Pension Payment Orders in Kaza Treasury revealed that Personal Identification for the year 2014-15 was not done by the treasury Officer in respect of Pensioners detailed below:-

Table-6

Sr.No	Name of Pensioner Sh./Smt.	PPO No.
1	Chhering Chhodan	41390/HP
2	Chhodan Zangmo	7861/F/HP
3	Chhimed Dorje	1114102345

4	Dolkar	11464101578
5	Tandup Dolma	23340/F/HP

Non-conducting of personal identification may lead to release of Pension to the Pensioners who may not exist.

4.6.3. Non-revision of Pension/Family Pension.

As per recommendations of the 6th Pay Commission and instructions issued from time to time by the State Government, the Pension of the pensioners and family pensioners was required to be revised as per fitment table or in consultation with the Office of the Accountant General (A&E) H.P., Shimla.

Test check of Pension Payment Scrolls in District Treasuries it was noticed that in 36 cases pension/family pension was not revised by five District Treasury Officers as detailed in Annexure-XXI.

Recommendation:

The disbursement of pension is critical function of treasuries. Thus mechanism needs to be devised to ensure correct payment of pension, identification of pensioners should be ensured.

4.6.4 Irregular payment made on account of DCRG (Rs.3,43,680/-).

Rule 5.173 of Himachal Pradesh Treasury Rules 2007 prescribed that the Audit Officer will supply all Treasury Officers within his Audit area with a copy of the specimen signatures of all Gazetted Officers serving under him and authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries. Before a treasury officer pays a bill on the authority or an order purporting to have been issued from the Audit Office, he should verify the signature on the order by comparison with specimen signatures of the signing Officer.

During local inspection of Treasuries, it was noticed that District Treasury Officer Shimla (O) authorized DCRG payment of Rs.3,43,680/- on unsigned authority resulting in non-adherence of Treasury Rules.

4.6.5 Irregular payment made on account of ex-gratia.

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

During inspection of District Treasury, Shimla (O), it was noticed that ex-gratia amount of Rs.74,200/- sanctioned for payment during 2013-14 was authorized by the Treasury for payment during 2014-15 resulting in non-adherence of government instructions.

4.6.6 Irregular payment made on account of Deposit Linked Insurance.

In accordance with instructions contained in the DLI payment authorities, the authorities remain valid for payment up to six months from the date of issue. In case payment on the authority could not be drawn within stipulated period, it is required to be revalidated from the office of the Accountant General (A&E) before releasing payment on it.

During inspection of Sub treasury, Nichar, it was noticed that payment amounting to Rs. 30,000/- on account of DLI was authorised by the Treasury Officer on time expired authority resulting in non-adherence of instructions contained in the authorities issued by the A.G Office.

4.6.7 Irregularities noticed in GPF payments.

As per instructions contained in the General Provident Fund Rules 1960, final payment authority issued by the office of the Accountant General remains valid for three months from the date of issue. If payment is not drawn within this period, the authority has to be got revalidated from the office of the Accountant General before authorising payment on it.

During inspection of District Treasuries/ Treasuries, it was noticed that in ten cases GPF payments amounting to Rs. 59,14,038/- were made on time barred authorities by one District Treasury Officer and nine Treasury Officers as per detail given in Annexure XXII.

Further, District Treasury Officer Mandi and Capital Treasury Shimla authorised payment of GPF amounting to Rs. 5,73,850/- and Rs. 13,15,000/- total Rs. 18,88,850/- respectively before due date which results in excess payment of interest of Rs. 13,694/-.

4.6.8 GPF payment of Rs. 4.32 crore authorized by the Treasuries without mentioning GPF Account Numbers

Test check of General Provident Fund payment register maintained in HPOLTIS System revealed that in one hundred and fifty one cases an amount of Rs. 4.32 crore was paid/withdrawn from Major Head **8009—General Provident Fund**, without mentioning proper General Provident Fund account numbers of the subscribers by the District Treasuries/Treasuries, as detailed in Annexure-XXIII.

Besides above, the following shortcomings were also noticed while posting the General Provident Fund accounts in the Accountant General's Office:-

- The GPF of officers of “All India Services” is required to be booked under separate minor head `104` under major head **8009**, whereas it was noticed that the same was being booked under Major Head **8009-101**. Hence, separate GPF schedules in respect of AIS Officers should be prepared and submitted to the AG's Office.
- In many cases either no GPF account number was mentioned or the GPF Account numbers mentioned in the schedules were wrong. This resulted in missing credits/un posted items and minus balance cases etc.

- 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 AG's Office for revalidation resulting in delayed payment to the retirees/nominees as well as creation of unnecessary work.
- As per GPF rules, the subscription towards GPF is required to be stopped before three months of retirement of subscriber but in many cases the subscription was either not stopped before three months of retirement or the GPF subscription was continued even after/till the date of retirement of the official. Few instances are appended below in **Table-7**:

Table-7

Sr. No.	Name of Treasury	DDO	GPF A/c No.	Date of retirement	Month of un authorized subscription
1	Bilaspur	BA200	08-56331	31-03-15	2/15 to 8/15
2	Mandi	MK600	06-46249	31-12-14	11/14
3	Sirmour at Nahan	RO500	07-15156	30-06-15	5/15 to 8/15
4	Sirmour at Nahan	RO500	07-12277	31-03-15	2/15 to 4/15
5	Sirmour at Nahan	RO500	07-15196	31-03-15	2/15 to 4/15
6	Sirmour at Nahan	RO500	07-14142	31-07-15	6/15 to 8/15

The above matter needs to be investigated.

Recommendation:

The GPF payments authorised by the AG Office should be released with their validity, the records in proof of payments need to maintained, proper classification should be followed. The treasuries should ensure that GPF should contain all the information for facilitation proper posting of GPF account and check for unauthorised deduction of subscription.

4.6.9 Non-adjustment/ irregular authorization of advances

In accordance with the provisions contained in Rule 5.73 of HP Treasury Rules, 2007, the Treasury Officer may authorize advance drawl of money on Abstract Contingent Bills to the extent of Rs. 10,000/- only to each Head of Office and no subsequent withdrawal shall be permitted by him unless first advance has been duly accounted for and Rule 5.75 of rules ibid provides that the advance drawn shall have to be duly adjusted during the same financial year.

Further, Rule 5.80 of Himachal Pradesh Treasury Rule, 2007 provides that the District Treasury Officer/ Treasury Officer shall enter advances separately in the bill passing register. They shall monitor that these are accounted for within the same financial year through the detailed contingent bill sent to the AG by the treasury concerned.

During inspection of District Treasuries/Treasuries, it was noticed that advances were authorized to the DDOs over and above the prescribed limit of Rs. 10,000 and in 21 cases advances amounting to

Rs 12,21,247/- drawn by the DDOs detailed as per Annexure-XXIV were awaiting adjustment even after the close of financial year 2014-15.

Not only this, in sub treasury Sujampur and Nohradhar, test check of bill passing registers revealed that the Treasury Officers had not entered the bills of advances separately in Pay Order Registers to exercise effective monitoring of adjustment of advances. Thus the Treasury Officers failed to comply with the provisions of the Treasury Rules.

Recommendation:

The procedures of authorization and approval are very important controls to ensure that the financial rules and regulations which are meant to safeguard government moneys, are being followed. Thus the treasuries should see that no money is drawn out of government account without proper authorization and sanction.

4.7 Irregularities noticed in operation of Strong Rooms.

4.7.1 Use of double lock keys by single official

The provisions contained in Rule 4.3(iii) of HP Treasury Rules 2007, provides that the bulk of currency notes balance should remain under double lock, one key is to be held by the Treasury Officer and the other by the Treasurer.

During local inspection of Treasuries, it was noticed that in sub-treasury Junga and Dadahu both the keys were under the custody of the Senior Assistant of the Treasury in-contravention of above rules.

Thus, the use of double lock keys by one official can result in breach of security system established for protection of currency and other valuables in the Treasury.

4.7.2 Non obtaining of Strong Room fitness certificate.

In accordance with the provisions contained in Rule 4.1(b) (c) of H.P. Treasury Rules, 2007, the Strong Rooms of District Treasuries/Treasuries should be inspected annually by the Executive Engineer or by an Assistant Engineer deputed by the Executive Engineer for the purpose of giving a fitness certificate of the Strong Room. The certificate must be countersigned by the Executive Engineer and same should be hung in conspicuous place within the Strong Room.

During local inspection of Treasuries, it was noticed that Treasury Officer, Sangla, Nohradhar, Kandaghat and Krishangarh failed to obtain Strong Room Fitness certificate from the PWD authorities as per requirement of Treasury Rules.

Thus, non-obtaining of certificate of fitness from the prescribed authorities could compromise the security of the Strong Rooms and put safety of valuables kept in the Strong Rooms at risk.

4.7.3 Housing of Strong Room away from treasury premises.

During inspection of Sub treasury Nurpur for the year 2014-15, it was noticed that the Treasury office was shifted to newly constructed Mini Secretariat from old Tehsil building but the Strong Room of the Treasury was maintained at old building which is approximately more than 300 meters from new office. This not only results in loss of time and man power in carrying out transactions of non-postal stamps but safety of valuables kept in the strong room at isolated place are at risk.

4.7.4 Leakage of water from the roof of Strong Room.

During inspection of Sub treasury Kotkhai, it was noticed that there was leakage of water from the roof of strong room as a result of which register kept in strong room were destroyed and there was every possibility of destruction/damage of Non-Postal stamps and other valuables kept in strong room.

4.7.5 Non-oiling/cleaning of pad locks and duplicate keys being used in Treasury Strong Rooms

In accordance with the provision contained in note below Rule 4.7(4) of Himachal Pradesh Treasury Rules, 2007, all locks and hinges etc. in treasuries and other places should be inspected occasionally and more especially before the beginning of the monsoon when steps should be taken to treat all such objects with Vaseline or oil of a suitable nature in order to prevent them from getting rusty.

During local inspection of Treasuries, it was noticed that in sub-treasury, Suni and Nalagarh oiling/greasing and cleaning of pad locks and duplicate keys were not done in compliance to Treasury rules.

4.7.6 Non verification of duplicate keys of departmental chest of the DDOs held in Treasury Strong Room.

Note-3 below Rule 3.7 of H.P. Financial Rules Vol-I prescribe that the duplicate keys of departmental chest of DDOs are to be kept in the Treasury Strong Room, duly secured in sealed covers. These keys are required to be returned to the depositor in the month of April each year for annual verification.

During local inspection of Distt. Treasury Nahan and Kangra at Dharamshala, it was noticed that annual verification of duplicate keys of departmental chests pertaining to fourteen DDOs was not done.

Recommendation:

The treasuries should follow all procedures prescribed for operation and upkeep of strong rooms.

4.7.7 Retention of stock of Non-Postal Stamps in excess of annual consumption.

As per prevalent practice, the stock of Non-Postal Stamps in District Treasury/Treasury should not be more than three times of its annual consumption.

During inspection of treasuries, it was noticed that in one District Treasury and 08 sub-treasuries closing balance of non-postal stamps as on 31 March 2015 was more than 07 times to 34 times than annual consumption of these Treasuries. The detail is given in Annexure-XXV

4.7.8 Difference between sale receipt account and figures of plus and minus memos of Non Postal stamps (Rs. 54,31,174/-).

During local inspection of District Treasuries/Treasuries for the year 2014-15, test check of non-postal stamps accounts and sale receipt account (Major Head 0030-Stamps and Registration Fees) thereof revealed difference of Rs. 54,31,174/- in District Treasuries/ Treasuries shown in Annexure-XXVI.

Further, in sub treasury Bhalei, test check of sale account of Judicial Papers and Non Judicial Stamps revealed the following differences:

Table - 8

Category of Stamps	Month of difference	Amount of difference	Remarks
Judicial Papers	11/2014	1,000/-	Sale of Rs. 1,000 not deducted from balance.
Non Judicial Stamps	02/2015	20/-	Sale of Rs. 17255/- taken as Rs.17235/-
	Total	1,020/-	

Recommendation:

District Treasury Officers/Treasury Officers should check the receipt, sale and other account of non-postal stamps in their District Treasury and Sub Treasuries under their jurisdiction on monthly basis so that no irregularity/difference takes place.

4.7.9 Non-refilling of Fire extinguishers and non-availability of fire buckets.

Fire extinguishers and buckets of sand and water are important articles for preventing fire in Treasuries.

During inspection of District Treasuries/Treasuries it was noticed that in Sub-treasuries Holi and Sangrah fire extinguishers and fire buckets of sand and water were either not refilled/filled or not available for use in case of fire incidence.

4.8 Mechanism of releasing payment on the authorities of AG Office and verification of DDOs/ Messengers**4.8.1 Failure to maintain Specimen Signatures of Senior Accounts Officers/ Accounts Officers.**

Rule 5.173 of Himachal Pradesh Treasury Rules 2007 prescribes that the Treasury Officer should maintain specimen signatures of all Gazetted Officers of Accountant General Office who are authorized to sign payment orders on bills and vouchers or to issue letters of authority for payment. Before authorizing payment, the Treasury Officers should verify the signatures on the order with specimen signatures of the signing officer maintained in the Treasury.

During local inspection of District Treasuries/Treasuries, it was noticed that in two District Treasuries and 29 Treasuries specimen signatures of various Senior Accounts Officers and 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 important control viz. matching the signatures before authorizing payments could result in fraudulent drawl of money from government account.

4.8.2 Non-scanning of photographs and specimen signatures of authorized Messengers and DDOs

In terms of Rule 5.19.1 of H.P. Treasury Rules 2007, the photos and signatures of the two messengers and specimen signatures of the DDOs are required to be obtained by Treasury Officer in the beginning of financial year. Further in accordance with Rule 5.19.2 of rules ibid these photos and signatures shall be scanned into online system by 10th April every year.

During inspection of District Treasuries/Treasuries, it was noticed that photographs and specimen signatures of the authorized messengers were either not obtained or scanned in the computer by the 02 District Treasuries and 16 Treasuries as detailed in Annexure-XXVIII despite of the fact that facilities to scan the photographs/Specimen Signatures existed in the computers of respective Treasuries.

Recommendation

The specimen signatures of authorized persons, photos of messengers are necessary to ensure that only authorized persons conduct government transactions. Further, the authentication of specimen signature and photos is required to be carried out to prevent/ detect frauds etc. Therefore the treasuries should strictly follow all the procedures prescribed in this regard.

4.9 Issues relating to computerization in treasuries.

4.9.1 Non-functioning computer printers.

The Director, Treasuries, Accounts and Lotteries, Himachal Pradesh, Shimla -9 has computerized all the Treasuries in Himachal Pradesh.

During inspection of treasuries for the year 2014-15, it was noticed that in eight sub-treasuries, computer printers were either not installed properly or not working as a result of which the work of treasuries suffered. Details are given in Annexure-XXIX.

4.9.2 Non availability/non-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 connection has been provided in the treasuries.

During local inspection of District Treasuries/Treasuries it was noticed that the internet facility was not available in Sub treasury Udaipur and Anni. Further in Pangi Treasury it was not functioning properly.

4.9.3 Non-implementation of e-Stamps Software.

The Secretary (Finance)-cum-Director, Treasuries, Accounts and Lotteries, Himachal Pradesh vide letter no. Fin (TR)A(5)-1/2008-11 dated 10/2009, implemented e-stamps software for receipt and sale of non-postal stamps in the District Treasuries/Treasuries. With the implementation of this software, manual preparation of stock registers of non-postal stamps was discontinued and these were replaced by computer generated double lock and single lock registers.

During local inspection of Treasuries, it was noticed that e-stamps software was not implemented in Sub-treasury Pooch, Sangla, Moorang and Sangrah. Non postal stamps account was being prepared manually in these treasuries despite above instructions of department.

4.9.4 Non-availability of Battery back-up

During local inspection of District Treasuries/Treasuries, it was noticed that in case of power failure the battery back up to run the computers was not available in six Treasuries detailed in Annexure-XXX.

Recommendation:

The department should make efforts to operationalise all Applications Software, maintain the required database and utilize and augment Computer Hardware to reap the benefit of computerization fully. The staff of treasuries should also given training for maintenance and proper use of hardware for its long life.

4.10 Inspection of Treasuries by the departmental officers

4.10.1 Non-conducting of Inspection by the departmental officers

In accordance with the provisions in Rule 2.9 of H.P. Treasury Rules 2007, the inspection of treasuries shall be carried out by the officers of Treasuries, Accounts and Lotteries Department and as a special case 'Special Inspection' may also be carried out by the District Collector in consultation with the Finance Department as and when required.

During local inspection of District Treasuries/Treasuries, it was noticed that one District Treasury and eleven Treasuries as shown in Annexure-XXXI were not inspected by the departmental officers.

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

Recommendation:

Inspection by the departmental officers is essential as it gives an opportunity to monitor the activities of the lower formations at the same time the lower formations also get chance to discuss / highlight their problems with higher officers. Thus the prescribed inspections should be carried out without fail.

4.11 Non-Production of Record.

During inspection of District Treasury Kangra at Dharamshala, the Plus and Minus Memos of Non Postal Stamps for the year 2014-15 were not produced for inspection, in the absence of which accuracy of balances of non-postal stamps could not be verified.

Further, in District Treasury Shimla and sub treasury Dalhousie and Padhar Earned Leave Encashment record was either not made available for inspection or not maintained by the treasury.

Recommendation:

Director, Treasuries, Accounts and Lotteries should assess the reasons of non-production of records and instruct the concerned treasuries to produce the records without fail during next inspection.

4.12 Other irregularities.

4.12.1 Deficiencies noticed in setting up of new office.

Detailed procedure regarding setting up of a new office has been prescribed in the Office Manual, issued by the Govt. of Himachal Pradesh, Department of Personnel (Administrative Reforms). The Department of Treasuries, Accounts and Lotteries has created new District Treasury named as Cyber Treasury with effect from 01-06-2014. In setting up of this new office, the following deficiencies were noticed:-

- The Govt. has created Distt. Treasury level office but to run the same only two posts of Data Entry operators were approved, no other post for this new office was created.
- That separate provisions in the Budget Estimates to meet expenditure of salary or other claims was not made.
- Separate provision for setting up of new infrastructure was not made. Sitting arrangement of officials for new office was made in the office of the Treasury, Accounts & Lotteries, Shimla-9.

4.12.2 Short recovery of Rs.3,225/-on account of Attached Vehicles.

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

Table - 9

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 06 cases relating to 03 District Treasuries/Treasuries deductions on account of attached vehicle was not made at prescribed rates which results in less recovery of Rs 3,225/- as per detail given in Annexure-XXXII.

Further, in one District Treasury and two sub treasuries excess recovery of Rs. 2,475/- on account of Govt. Attached vehicle was made in four cases as detailed in Annexure-XXXIII.

4.12.3 Less deduction of Standard License fees for Government 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 detail given below:

Table- 10

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 28 cases less deduction of standard license fees of Rs. 75,813/- was made by District Treasuries and Treasuries detailed in Annexure-XXXIV.

4.12.4 Less and excess payment of revised HRA.

The Government of Himachal Pradesh Finance (Regulation) Department vide its O.M. No. Fin (C) 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. In the above O.M. it has been stressed upon to make correct payment of H.R.A. and DDOs shall be held responsible for wrong payment.

Test check of salary data in District Treasuries/Treasuries, it was noticed that in 144 cases relating to 05 District Treasuries and 08 sub-treasuries less payment of HRA was being made. Similarly in 44 cases relating to 06 District Treasuries and 09 Treasuries excess payment of HRA was being made. The detail is given in Annexure-XXXV-(A) and (B).

Recommendations:-

All the District Treasury officers/Treasury Officers of H.P. State are required to issue instructions to all the DDOs under their jurisdiction to ensure authorization of correct amount of House Rent Allowance and deduction of revised standard License fee for Government accommodation etc. of concerned employees.

4.12.5 Irregular payment of Capital Allowance

Generally, Capital Allowance is granted to the employees who are posted at Capital Headquarter Shimla. The test check of e-salary data in District/Sub treasuries revealed that in 18 cases detailed in Annexure- XXXVI, Capital Allowance @ 200/- per month were being paid to employees posted at places other than Capital Headquarter Shimla.

4.12.6 Operation of unauthorized DDOs in the Treasuries.

Instructions contained in point (e) of Chapter-I of Himachal Pradesh Treasury Rules, 2007 prescribe that each DDO is affiliated with a particular treasury or branch of an authorized nationalized bank. All receipts and payments are handled by it. The DDO gets all the payments either presenting the cheques issued by the Treasury against the bill submitted by him or directly presenting the bill duly passed by the treasury in the bank.

Rule 1.5 of the rules ibid further states that DDO shall be attached to one treasury only.

In rule 1.6 of the rules *ibid* it has been further embodied that the treasury shall conduct government transactions with the DDO only under major heads assigned/authorized by his head of the Department. The transactions shall begin only after the assignment of DDO Code Number by the Director, Treasuries Accounts & Lotteries Department and registration with the Accountant General (A&E) Himachal Pradesh, Shimla.

During test check of DDO wise expenditure in Sub Treasuries, it was noticed that in sub treasury Gohar and Aut 03 DDOs were being operated though these DDOs were neither shown in the list of DDOs supplied to Inspection party nor they fall under the jurisdiction of these sub treasuries.

4.12.7 Booking of expenditure of Rs. 10,70,000/- under wrong DDO Code.

Provisions contained in Rule 1.6 of Himachal Pradesh Treasury Rules, 2007 stipulates that the Treasury shall conduct government transaction with the DDO only under major heads assigned/authorized by his Head of Department. The transaction shall begin only after the assignment of DDO Code Number by the Director, Treasuries, Accounts and Lotteries Department and further registration with A.G. (A&E), H.P.

During inspection of Treasuries, it was noticed that in sub-treasury Sunni expenditure of Rs. 10,70,000/- for the year 2014-15 was wrongly booked under DDO Code 500-DTO, Shimla instead of its correct DDO Code 004- SPM Sunni.

4.12.8 Non deduction of Contributory Pension Fund

In accordance with the provision contained in H.P. Civil Services Contributory Pension Rules 2006, ten percent contribution of basic pay, D.A., NPA and Grade pay will be deducted in respect of government servants joining services on or after 15th May, 2003. This contribution shall not be deducted until Contributory Pension Fund No. is not allotted.

During test check of e-salary data in treasuries revealed that in ten cases C.P.F. deduction of the employees were not made by sub treasury Sarkaghat and Dharampur though C.P.F. Account No. to the employees were allotted by the concerned agency.

4.12.9 Deficiencies in maintenance of office cash book.

Rule 2.2 of HP Financial Rules 1971 provides as under:-

- All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of office in token of check.
- The cash book should be closed regularly and checked completely. The head of office should verify the totaling of cash book or have this done by some responsible subordinate other than writer of cash book and initial it as correct.
- At the end of each month, the head of office should verify the cash balance in the cash book and record and signed a dated certificate to that effect.
- An erasure or over writing of any entry once made in the cash book is strictly prohibited. If a mistake is discovered

it should be corrected by drawing the pen through the in correct entry and inserting the correct one in red ink between the lines and head of office should initial such entries.

During local inspection of sub treasury Bali Chowki and Kamrau it was noticed that the above procedure in maintenance of office cash book was not followed.

Recommendation:

Cashbook is the most important document in government offices and it should be maintained as per rules and regulations prescribed in financial rules. The treasuries should enter the transactions of receipt and payment in the cashbook strictly as per rules and avoid erasures, overwriting and they should close the cashbook at close of the day and cash balances should be verified at specified periods.

4.12.10 Deficiencies in receipt challans.

In accordance with the Rule 3.23 of Himachal Pradesh Treasury Rules 2007, any one who has money to pay on account of Government will tender the amount at the office of the concerned officer accompanied by challan or memorandum in form S.T.R. 4 in triplicate (if the receipt is above Rs. 500/-). The officer entrusted with the duty of examining the challan will, after examination, enter the challan in appropriate register of challans will write on all three copies the word "correct", he will affix his initials to the challans with the date, specify the head of account, and return all the three copies to the payer who will proceed with them to the Bank. The money will be received and credited to the proper head of account and an acknowledgement granted to the payee in the original challan, the other two copies of the challan to be forwarded with the daily account to the treasury officer. Rule 3.7 (5) of Rules ibid states that "all receipts must be written in figures and words, in the original and such other copies of challans as are required to be given to the tenders of moneys and signed in full the cash received payment stamp.

During local inspection of District Treasuries/Treasuries it was noticed that above procedure was not followed in receipt challans amounting to Rs. 40,43,158/- by one Distt. Treasuries and eleven Treasuries as detailed in Annexure-XXXVII.

Deputy Accountant General (A/cs & VLC)

ANNEXURE-I (Ref. to Para- 1.1)
**LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL
PRADESH DURING 2014-15**

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 Sujampur 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

Sl. No.	Name of Treasury	Banking/Non 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
	<u>Kinnaur District</u>	
35.	District Treasury Kinnaur at Reckong Peo	Banking
36.	Sub-Treasury Pooh	Banking

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37.	Sub-Treasury Sangla	Banking
38.	Sub-Treasury Moorang	Banking
39.	Sub-Treasury Nichar	Banking
	<u>Kullu District</u>	
40.	District Treasury Kullu	Banking
41.	Sub-Treasury Anni	Banking
42.	Sub-Treasury Banjar	Banking
43.	Sub-Treasury Nirmand	Banking
44.	Sub-Treasury Manali	Banking
	<u>Lahaul & Spiti District</u>	
45.	Distt. Treasury Lahual &. Spiti at Keylong	Banking
46.	Sub-Treasury Udaipur	Banking
47.	Kaza Treasury	Banking
	<u>Mandi District</u>	
48.	District Treasury Mandi	Banking
49.	Sub-Treasury Sunder Nagar	Banking
50.	Sub-Treasury Joginder Nagar	Banking
51.	Sub-Treasury Karsog	Banking
52.	Sub-Treasury Sarkaghat	Banking

53.	Sub-Treasury Chachiot	Banking
54.	Sub-Treasury Thunag	Banking
55.	Sub-Treasury Nihri	Banking
56.	Sub-Treasury Lad-Bhadhol	Banking
57.	Sub-Treasury Sandhol	Banking
58.	Sub-Treasury Bali Chowki	Banking
59.	Sub-Treasury Kotli	Banking
60.	Sub-Treasury Aut	Banking
61.	Sub-Treasury Padhar	Banking
62.	Sub-Treasury Baldwara	Banking
63.	Sub-Treasury Dharampur	Banking
	Shimla District	
64.	Capital Treasury, Shimla	Banking
65.	District Treasury, Shimla	Banking
66.	Cyber Treasury Shimla	Banking
67.	Sub-Treasury, Sunni	Banking
68.	Sub-Treasury Chopal	Banking
69.	Sub-Treasury Jubbal	Banking
70.	Sub-Treasury Kotkhai	Banking
71.	Sub-Treasury Rampur	Banking
72.	Sub-Treasury Rohru	Banking
73.	Sub-Treasury Theog	Banking
74.	Sub-Treasury Kumarsain	Banking
75.	Sub-Treasury Nankhari	Banking
76.	Sub-Treasury Junga	Banking
77.	Sub-Treasury Kupvi	Banking
78.	Sub-Treasury Nerwa	Banking
79.	Sub-Treasury Tikkar	Banking
80.	Sub-Treasury Chirgaon	Banking

Sl. No	Name of Treasury	Banking/Non Banking
81.	Sub-Treasury Dodra-Kwar	Banking
	Sirmour District	
82.	District Treasury Sirmour at Nahan	Banking
83.	Sub-Treasury Pachhad	Banking
84.	Sub-Treasury Poanta Sahib	Banking
85.	Sub-Treasury Rajgarh	Banking
86.	Sub-Treasury Shillai	Banking
87.	Sub-Treasury Sangrah	Banking
88.	Sub-Treasury Kamrau	Banking
89.	Sub-Treasury Dadahu	Banking
90.	Sub-Treasury Nohradhar	Banking
	Solan District	
91.	District Treasury Solan	Banking
92.	Sub-Treasury Arki	Banking
93.	Sub-Treasury Kandaghat	Banking
94.	Sub-Treasury Kasauli	Banking
95.	Sub-Treasury Nalagarh	Banking
96.	Sub-Treasury Ramshahar	Banking
97.	Sub-Treasury Krishangarh	Banking
	Una District	
98.	District Treasury Una	Banking
99.	Sub-Treasury Haroli	Banking
100.	Sub-Treasury Bangana	Banking
101.	Sub-Treasury Amb	Banking
102.	Delhi Treasury	Banking

ANNEXURE-II (Ref. to Para- 2.2)

Detail of District Treasuries/Sub Treasuries inspected by the Office of the Accountant General. (A&E), Himachal Pradesh. Shimla, during 2015-16 for the year 2014-15

Sl. No	Distt. Treasury	Sl.No	Treasury	Period of Inspection
1.	Distt. Treasury, Bilaspur	1	Ghumarwin	2014-15
		2	Jhandutta	2014-15
		3	Sri Naina Devi Ji at Swarghat	2014-15
2.	Distt. Treasury, Chamba			2014-15
		4.	Bhalaie	2014-15
		5.	Bharmour	2014-15
		6.	Chowari	2014-15
		7.	Dalhousie	2014-15
		8.	Holi	2014-15
		9.	Salooni	2014-15
		10.	Shiunta	2014-15
		11.	Tissa	2014-15
3	Distt. Treasury, Hamirpur			2014-15
		12	Barsar	2014-15
		13	Bhoranj	2014-15
		14	Nadaun	2014-15
		15	Sujanpur Tihra	2014-15
4.	Distt. Treasury Kangra at Dharamsala			2014-15
		16.	Baijnath	2014-15
		17.	Baroh	2014-15
		18.	Dehra	2014-15
		19.	Dheera	2014-15
		20.	Fatehpur	2014-15
		21.	Indora	2014-15
		22.	Jaisinghpur	2014-15
		23	Jawali	2014-15

		24	Kangra	2014-15
		25	Kasba Kotla	2014-15
		26	Khundian	2014-15
		27	Nurpur	2014-15
		28	Palampur	2014-15
		29	Rakkar	2014-15
5.	Distt. Treasury, Kullu			2014-15
		30	Anni	2014-15
		31	Banjar	2014-15
		32	Manali	2014-15
		33	Nirmand	2014-15
6.	Distt. Treasury L & S at Keylong			2014-15
		34	Udaipur	2014-15
7.	Distt. Treasury Kinnaur at Reckong Peo			2014-15
		35	Nichar	2014-15
		36	Sangla	2014-15
		37	Moorang	2014-15
		38	Pooh	2014-15
8.	Distt. Treasury, Mandi			2014-15
		39	Aut	2014-15
		40.	Baldawra	2014-15
		41.	Balichowki	2014-15
		42.	Chachiot	2014-15
		43.	Dharampur	2014-15
		44.	Jogindernagar	2014-15
		45	Karsog	2014-15
		46.	Kotli	2014-15
		47.	Lad Bharol	2014-15
		48.	Nihri	2014-15

		49.	Padhar	2014-15
		50.	Sandhol	2014-15
		51.	Sundernagar	2014-15
		52.	Sarkaghat	2014-15
		53.	Thunag	2014-15
9.	Capital Treasury Shimla			2014-15
10.	Distt. Treasury, Shimla (Ordinary)			2014-15
		54.	Chirgaon	2014-15
		55.	Chopal	2014-15
		56.	Dodra Kwar	2014-15
		57.	Junga	2014-15
		58.	Kotkhai	2014-15
		59.	Kumarsain	2014-15
		60.	Kupvi	2014-15
		61.	Nankhari	2014-15
		62.	Nerwa	2014-15
		63.	Rampur	2014-15
		64.	Rohru	2014-15
		65.	Sunni	2014-15
		66.	Theog	2014-15
		67.	Tikkar	2014-15
		68.	Jubbal	2014-15
11.	Distt. Treasury Sirmour at Nahan			2014-15
		69.	Dadahu	2014-15
		70.	Kamrau	2014-15
		71.	Nohradhar	2014-15
		72.	Pachhad	2014-15
		73.	Paonta Sahib	2014-15
		74.	Rajgarh	2014-15
		75.	Sangrah	2014-15
		76.	Shillai	2014-15

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12.	Distt. Treasury, Solan			2014-15
		77	Arki	2014-15
		78	Kandaghat	2014-15
		79	Kasauli	2014-15
		80	Krishangarh	2014-15
		81	Nalagarh	2014-15
		82	Ramshahar	2014-15
13.	Distt. Treasury, Una			2014-15
		83	Amb	2014-15
		84	Bangana	2014-15
		85.	Haroli	2014-15
14.	Pangi (full fledged Treasury)			2014-15
15.	Kaza (full fledged Treasury)			2014-15
16	Delhi Treasury (full fledged Treasury)			2014-15
17	Cyber Treasury Shimla			2014-15

ANNEXURE- III (Ref to Para- 2.4)
Non submission of 1st reply of Inspection Reports

Sr. No.	Name of Treasury.	Issue date of IR	Due date of first Annotated Reply
1.	S.T. Barsar	06-10-2015	05-11-2015
2.	S.T. Sangrah	08-01-2016	07-02-2016
3.	D.T. Kangra at Dharamsala	11-12-2015	10-01-2016
4.	S.T. Baroh	29-02-2015	28-03-2016
5.	S.T. Palampur	10-03-2016	09-04-2016
6.	S.T. Jaisinghpur	10-03-2016	09-04-2016
7.	S.T. Dheera	02-03-2016	01-04-2016
8.	S.T. Baijnath	02-03-2016	01-04-2016
9.	S.T. Nurpur	19-01-2016	18-02-2016
10.	S.T. Kangra	17-02-2016	16-03-2016
11.	S.T. Indora	04-02-2016	03-03-2016
12.	S.T. Kasba-Kotla	03-02-2016	02-03-2016
13.	S.T. Fatehpur	29-01-2016	28-02-2016
14.	S.T. Jawali	25-01-2016	24-02-2016
15.	S.T. Rakkar	18-01-2016	17-02-2016
16.	S.T. Khundian	13-01-2016	12-02-2016
17.	S.T. Dehra	19-01-2016	18-02-2016
18.	D.T. Mandi	09-02-2016	08-03-2016
19.	S.T. Lad Bharol	02-03-2016	01-04-2016
20.	S.T. Sandhol	11-03-2016	10-04-2016
21.	S.T. Dharpur	04-03-2016	03-04-2016
22.	S.T. Baldawra	11-03-2016	10-04-2016
23.	S.T. Sarkaghat	10-03-2016	09-04-2016
24.	S.T. Karsog	16-10-2015	15-11-2015
25.	S.T. Kotli	17-02-2016	16-03-2016
26.	S.T. Sundernagar	29-01-2016	28-02-2016
27.	S.T. Padhar	22-02-2016	21-03-2016

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28.	S.T.Jogindernagar	29-02-2016	28-03-2016
29.	S.T. Nihri	17-12-2015	16-01-2016
30.	S.T. Chachiot	18-12-2015	17-01-2016
31.	S.T. Thunag	23-12-2015	22-01-2016
32.	S.T. Aut	30-12-2015	29-01-2016
33.	S.T. Balichowki	01-01-2016	29-02-2016
34.	D.T. Delhi	16-03-2016	15-04-2016
35.	D.T. Kullu	23-12-2015	22-01-2016
36.	S.T. Manali	17-12-2015	16-01-2016
37.	S.T. Banjar	29-12-2015	28-01-2016
38.	S.T. Chowari	17-02-2016	16-03-2016
39.	S.T. Bharmour	27-10-2015	26-11-2015
40.	S.T. Tissa	02-11-2015	02-11-2015
41.	S.T. Salooni	02-11-2015	02-11-2015
42.	S.T. Holi	28-10-2015	27-11-2015
43.	S.T. Shiunta	22-02-2016	21-03-2016
44.	S.T. Bhalai	09-11-2015	08-12-2015
45.	D.T. Shimla (O)	08-12-2015	07-01-2016
46.	S.T. Junga	19-08-2015	18-09-2015

ANNEXURE- IV (Ref to Para- 2.4)
Late submission of 1st reply of Inspection Reports

Sr. No.	Name of Treasury	Date of Despatch of I.R's	Due date of 1 st Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1.	D.T. Hamirpur	07-12-2015	06-01-2016	11-03-2016	--	02	05
2.	S.T. Bhoranj	09-10-2015	08-11-2015	15-02-2016	--	03	08
3.	S.T. Sujampur	17-09-2015	14-10-2015	17-12-2015	--	02	04
4.	S.T. Naduan	24-09-2015	23-10-2015	06-02-2016	--	03	16
5.	Capital Treasury Shimla	20-10-2015	19-11-2015	08-01-2016	--	01	29
6.	D.T. Nahan	12-10-2015	11-11-2015	30-12-2015	--	02	20
7.	S.T. Paunta Sahib	28-07-2015	27-08-2015	11-12-2015	--	04	16
8.	S.T. Kamrau	12-08-2015	11-09-2015	02-11-2015	--	02	09
9.	S.T. Pachhad	28-07-2015	27-08-2015	17-12-2015	--	04	10
10.	S.T. Nohradhar	21-07-2015	20-08-2015	10-12-2015	--	04	10
11.	S.T. Rajgarh	07-07-2015	06-08-2015	11-12-2015	--	04	05
12.	S.T. Shillai	07-08-2015	06-07-2015	09-11-2015	--	04	03
13.	S.T. Dadahu	11-08-2015	10-09-2015	29-10-2015	--	01	19
14.	D.T. Una	13-07-2015	12-08-2015	16-12-2015	--	04	04
15.	S.T. Amb	21-07-2015	20-08-2015	16-12-2015	--	04	04
16.	S.T. Bangana	21-07-2015	20-08-2015	14-01-2016	--	05	06
17.	S.T. Haroli	07-07-2015	06-08-2015	23-10-2015	--	02	17
18.	D.T. Bilaspur	10-09-2015	09-10-2015	16-12-2015	--	02	07
19.	S.T. Ghumarwin	18-08-2015	17-09-2015	16-12-2015	--	03	01
20.	S.T. Nainadevi at Swarghat	25-08-2015	24-09-2015	03-01-2016	--	04	21
21.	S.T. Jhanduta	25-08-2015	24-09-2015	20-11-2015	--	02	04
22.	D.T. Keylong	27-08-2015	26-09-2015	16-12-2015	--	03	14
23.	S.T. Udaypur	14-08-2015	13-09-2015	08-01-2016	--	04	05
24.	D.T. Kaza	02-07-2015	01-08-2015	30-12-2015	--	04	29
25.	D.T. Solan	07-10-2015	06-11-2015	17-12-2015	--	01	11
26.	S.T. Kasauli	07-08-2015	06-09-2015	30-12-2015	--	03	24
27.	S.T. kandaghat	04-08-2015	03-09-2015	16-12-2015	--	03	13
28.	S.T. Arki	02-07-2015	01-08-2015	30-11-2015	--	03	19
29.	S.T. Ramshahar	02-07-2015	01-08-2015	23-10-2015	--	02	22
30.	S.T. Krishangarh	31-07-2015	30-08-2015	23-10-2015	--	02	07
31.	S.T. Nalagarh	07-07-2015	06-08-2015	23-10-2015	--	02	17
32.	S.T. Moorang	09-07-2015	08-08-2015	08-01-2016	--	05	07
33.	S.T. Nichar	12-06-2015	11-07-2015	23-10-2015	--	03	12
34.	S.T. Pooh	07-07-2015	06-08-2015	16-10-2015	--	02	10
35.	S.T. Nirmand	09-10-2015	08-11-2015	20-02-2016	--	03	12
36.	S.T. Anni	29-09-2015	28-10-2015	17-12-2015	--	04	09
37.	D.T. Pangi	14-08-2015	13-09-2015	30-12-2015	--	03	17
38.	D.T. Chamba	05-11-2015	04-12-2015	08-01-2016	--	--	05
39.	S.T. Kupvi	30-07-2015	29-08-2015	30-12-2015	--	04	--

40.	S.T. Kumarsain	13-10-2015	12-11-2015	17-02-2016	--	03	05
41.	S.T. Nankhari	16-10-2015	15-11-2015	17-02-2016	--	03	02
42.	S.T. Dodra Kwar	18-09-2015	17-10-2015	12-02-2016	--	04	26
43.	S.T. Chopal	07-09-2015	06-10-2015	17-02-2016	--	04	11
44.	S.T. Jubbal	18-09-2015	17-10-2015	05-02-2016	--	04	22
45.	S.T. Rohru	01-09-2016	31-10-2015	05-02-2016	--	04	26
46.	S.T. Rampur	13-10-2015	12-11-2015	25-01-2016	--	02	13
47.	S.T. Theog	25-08-2015	24-09-2015	14-01-2016	--	04	10
48.	S.T. Kotkhai	03-09-2015	02-10-2015	19-01-2016	--	03	17
49.	S.T. Suni	16-10-2015	15-11-2015	14-01-2016	--	03	01
50.	S.T. Chirgaon	09-09-2015	08-10-2015	19-01-2016	--	03	11
51.	S.T. Tikkar	31-08-2015	30-09-2015	19-01-2016	--	04	29
52.	S.T. Nerwa	27-08-2015	26-09-2015	14-01-2016	--	04	12
53.	D.T. Kinnaur at Reckong Peo	02-07-2015	01-08-2015	18-09-2015	--	01	17
54.	S.T. Sangla	19-06-2015	18-07-2015	06-10-2015	--	03	12

ANNEXURE- V (Ref. to Para- 3.1)
Correction of accounts after submission

Month	Name of District Treasury	No. of requisition	Amount
06/2014	Shimla (O)	01	600
	Bilaspur	01	7,165
	Shimla (C)	01	6,560
	Chamba	01	1,050
09/2014	Mandi	02	12,941
	Shimla (O)	02	12,61,102
	Una	01	16,503
	Chamba	01	2,234
	Nahan	02	90,769
	Kalpa	03	28,727
	Pangi	01	5,961
	Kangra	01	66
10/2014	Chamba	02	37,870
	Kullu	01	25,000
	Shimla (O)	01	600
11/2014	Shimla (O)	01	1,64,42,835
	Shimla (C)	01	558
	Mandi	01	1,530
	Kalpa	01	19,529
	Solan	04	61,985
	Una	03	13,616
12/2014	Delhi	01	55,343
	Mandi	03	1,41,040
01/2015	Chamba	02	51,164
	Kangra	01	5,000
	Kalpa	01	4,198
	Shimla (O)	02	64,102
02/2015	Chamba	01	80
	Kangra	01	6,444
	Shimla (C)	01	4,80,528
	Una	01	68,387
	Mandi	03	44,591

	Nahan	01	1,31,540
03/2015	Bilaspur	01	2,30,000
	Kangra	01	3,15,000
	Shimla (O)	01	9,995
	Mandi	05	20,445
	Pangi	01	6,224
	Solan	02	93,616
	Kullu	01	37,276
	Total	62	1,98,02,174

ANNEXURE- VI (Referred to para- 4.1.1)
Misclassification of expenditure under Pensionery Heads

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Nature of Expenditure			Head of account under which Booked
				DCRG	Pension	Commutation	
1.	D.T. Chamba	2014-15	07	6,21,500	-----	-----	2071-01-104-01
2.	S.T Holi	2014-15	02	16,28,410	-----	-----	2071-01-104-01
3.	S.T. Bhalei	2014-15	04	11,52,103	-----	-----	2071-01-104-01
4.	S.T. Nadaun	2014-15	05	18,48,808	-----	-----	2071-01-104-00 & 01
5.	D.T. Kangra at Dharamsala	2014-15	08	56,129	-----	-----	2071-01-104-01
6.	S.T. Nurpur	2014-15	02	26,34,754	-----	-----	2071-01-104-01 & 00
7.	S.T. Pooh	2014-15	04	1,73,808	-----	-----	2071-01-104-01
8.	D.T. Keylong	2014-15	04	-----	82,92,124	11,06,406	2071-01-101-02 2071-01-102-01
9.	Capital Treasury Shimla	2014-15	13	-----	4,31,870	-----	2071-01-105-01
10.	S.T. Kotkhai	2014-15	04	2,33,127	-----	-----	2071-01-104-00 & 01
11.	S.T. theog	2014-15	02	15,08,486	-----	-----	2071-01-104-00
12.	S.T. Nerwa	2014-15	01	75,738	-----	-----	2071-01-104-00
13.	S.T.Sangrah	2014-15	04	6,39,482	-----	-----	2071-01-104-00
14.	S.T. Dadahu	2014-15	04	4,91,754	-----	-----	2071-01-104-01
15.	D.T. Solan	2014-15	10	28,17,602	-----	-----	2071-01-104-01
Total				1,38,81,701	87,23,994	11,06,406	2,37,12,101

ANNEXURE- VII (Referred to Para- 4.1.2)
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	2014-15	08	-----	16,543	16,543
2.	D.T. Chamba	2014-15	08	60,000	22,525	82,525
3.	S.T. Dalhousie	2014-15	07	-----	2672	2672
4.	S.T. Chowari	2014-15	03	60,000	-----	60,000
5.	D.T. Hamirpur	2014-15	05	1,50,000	-----	1,50,000
6.	D.T.Kangra at Dharamsala	2014-15	10	30,000	-----	30,000
7.	S.T. Nurpur	2014-15	05	30,000	29,352	59352
8.	S.T. Palampur	2014-15	06	45,000	2,601	47,601
9.	S.T. Baroh	2014-15	04	30,000	-----	30,000
10.	S.T. Manali	2014-15	04	-----	41,225	41,225
11.	S.T. Sunder Nagar	2014-15	05	30,000	1,17,179	1,47,179
12.	Capital Treasury Shimla	2014-15	12	2,85,000	3,24,368	6,09,368
13.	D.T. Shimla (O)	2014-15	14	45,000	21,822	66,822
14.	S.T. Kotkhai	2014-15	06	-----	27,301	27,301
15.	D.T. Sirmour at Nahan	2014-15	08	30,000	22,521	52,521
16.	S.T.Sangrah	2014-15	06	30,000	9,678	39,678
17.	S.T. Nohradhar	2014-15	04	-----	16,992	16,992
18.	D.T. Solan	2014-15	09	-----	80,975	80,975
19.	D.T. Una	2014-15	06	1,35,000	8,300	1,43,300
20.	S.T. Haroli	2014-15	03	-----	32,842	32,842
Total				9,60,000	7,76,896	17,36,896

**ANNEXURE- VIII (Referred to para-4.1.3)
Deposit of interest receipt in unauthorised Head of Account (Sub Major Head)**

Sr.No.	Name of Treasuries	I.R.	Para No.	Amount	Remarks
1.	D.T. Chamba	2014-15	04	3,11,418	Amount deposited in Sub Major Head -03 which pertains to Other interest receipt of Central Govt.
2	S.T.Chowari	2014-15	02	62,784	---do---
3.	D.T. Hamirpur	2014-15	07	5,79,647	---do---
4.	D.T.Kangra at Dharmashala	2014-15	02	7,51,493	---do---
5.	S.T. Palampur	2014-15	02	2,80,055	---do---
6.	S.T.Jaisinghpur	2014-15	03	54,830	---do---
7.	S.T.Jawali	2014-15	01	42,669	---do---
8.	S.T.Fatehpur	2014-15	01	43,267	---do---
9.	D.T.Kullu	2014-15	04	6,25,239	---do---
10.	D.T.Mandi	2014-15	04	9,20,876	---do---
11	S.T.JoginderNagar	2014-15	02	1,36,320	---do---
12	S.T.Karsog	2014-15	02	3,43,403	---do---
13.	D.T.Shimla(O)	2014-15	06	11,06,065	---do---
14	D.T.Sirmour at Nahan	2014-15	04	3,43,403	---do---
15	D.T.Solan	2014-15	06	4,95,897	---do---
Total				60,97,366	

**ANNEXURE- IX (Ref. to Para- 4.2.1)
Excess drawl of funds over L.O.C**

Sl. No.	Name of District Treasury/ Treasury	Inspection Report	Para No.	Amount of Excess Drawl	Name of DDO's
1.	D.T. Bilaspur	2014-15	03	-1,30,118 -9,79,788 -47,88,422 -23,00,000	E.E, PWD (B&R) Div-I Bilaspur E.E, PWD (B&R) Div-II Bilaspur

			Total	<u>-3,092</u> -82,01,420	E.E, I HP Bilaspur A.E, I HP Ghumarwin E.E, I HP Jhandutta
2.	Pangi Treasury	2014-15	02	-55,183	E.E, PWD Pangi at Kilar
Total				82,56,603	

ANNEXURE- X (Ref. to Para- 4.2.2)
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.	D.T. Bilaspur	2014-15	06	13	15	1326.61
2.	S.T. Ghumarwin	2014-15	02	03	03	274.72
3.	S.T. Jhandutta	2014-15	02	02	04	205.91
4.	S.T. Sri Naina Devi Ji at	2014-15	02	05	07	284.51
5.	D.T. Chamba	2014-15	05	08	09	610.53
6.	Treasury Pangi	2014-15	04	06	07	93.69
7.	S.T. Dalhousie	2014-15	03	04	04	235.59
8.	S.T. Chowari	2014-15	04	02	03	66.98
9.	S.T. Bharmour	2014-15	03	02	02	65.02
10.	S.T. Tissa	2014-15	01	04	07	716.74
11.	S.T. Holi	2014-15	03	04	05	613.56
12.	S.T. Bhalie	2014-15	03	02	03	161.36
13.	S.T. Barsar	2014-15	02	04	04	222.06
14.	D.T. Kangra at Dharamshala	2014-15	05	04	06	1287.07
15.	S.T. Dehra	2014-15	02	06	06	443.91
16.	S.T. Nurpur	2014-15	07	04	05	148.78
17.	S.T. Palampur	2014-15	03	04	05	352.72
18.	S.T. Jaisinghpur	2014-15	02	05	06	287.75

19	S.T. Khundian	2014-15	02	06	06	176.67
20	S.T. Baijnath	2014-15	04	03	04	148.98
21.	S.T. Kasba-Kotla	2014-15	02	04	07	1532.51
22.	S.T. Baroh	2014-15	01	07	07	357.17
23.	S.T. Sangla	2014-15	01	01	01	27.53
24.	S.T. Moorang	2014-15	02	03	06	86.21
25.	D.T. Kullu	2014-15	07	11	15	556.00
26.	S.T. Anni	2014-15	01	01	03	165.30
27.	S.T. Banjar	2014-15	02	06	06	1311.88
28.	D.T. Keylong	2014-15	06	06	07	93.69
29.	S.T. Udaipur	2014-15	04	05	06	39.85
30.	D.T. Mandi	2014-15	05	10	11	1139.91
31.	S.T. Sunder Nagar	2014-15	03	10	11	574.43
32.	S.T. Joginder Nagar	2014-15	04	09	09	910.61
33.	S.T. Sarkaghat	2014-15	02	09	09	407.65
34.	S.T. Chachiot at Gohar	2014-15	02	02	02	40.97
35.	S.T. Thunag	2014-15	03	07	08	252.06
36.	S.T. Lad Bharol	2014-15	02	05	05	63.97
37.	S.T. Bali Chowki	2014-15	02	06	07	194.20
38.	S.T. Kotli	2014-15	02	06	07	677.47
39.	S.T. Aut	2014-15	03	08	08	293.79
40.	S.T. Padhar	2014-15	04	09	09	1134.81
41.	Capital Treasury Shimla	2014-15	07	05	05	713.59
32.	D.T. Shimla	2014-15	07	09	09	1185.76
43.	S.T. Sunni	2014-15	04	08	09	245.53
44.	S.T. Chopal	2014-15	02	07	08	534.66
45.	S.T. Jubbal	2014-15	01	03	03	117.98
46.	S.T. Rampur	2014-15	01	03	03	82.06
47.	S.T. Kumarsain	2014-15	01	01	02	87.47
48.	S.T. Nankhari	2014-15	01	04	06	999.83

49.	S.T. Junga	2014-15	02	01	01	100.90
50..	S.T. Nerwa	2014-15	02	03	05	129.53
51.	S.T.Chirgaon	2014-15	01	01	04	216.21
52.	D.T. Sirmour at Nahan	2014-15	07	07	07	742.97
53.	S.T. Pachhad	2014-15	02	02	02	86.76
54.	S.T. Rajgarh	2014-15	05	03	06	221.24
55.	S.T. Shillai	2014-15	01	01	01	21.55
56.	S.T. Sangarh	2014-15	01	07	09	733.72
57.	S.T. Dadahu	2014-15	03	02	09	1078.35
58.	S.T. Nohradhar	2014-15	03	04	06	164.26
59.	D.T. Solan	2014-15	07	12	13	508.59
60.	S.T.Arki	2014-15	02	05	06	289.40
Total				304	369	25,843.53

ANNEXURE- XI (Ref. to Para- 4.2.3)
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.	S.T. Ghumarwin	2014-15	02	03	04	35.86
2.	S.T. Chowari	2014-15	04	06	06	266.89
3.	S.T. Bharmaur	2014-15	03	06	09	204.02
4.	S.T. Salooni	2014-15	02	07	07	49.67
5.	S.T. Holi	2014-15	03	04	04	22.15
6.	S.T. Sihunta	2014-15	03	03	03	20.44
7.	D.T. Hamirpur	2014-15	06	10	13	182.09
8.	S.T. Barsar	2014-15	02	02	02	16.46
9.	S.T. Sujanpur	2014-15	02	06	07	55.78
10.	S.T. Bhoranj	2014-15	02	06	07	295.95
11.	D.T. Kangra at Dharamshala	2014-15	05	03	04	308.08
12.	S.T. Kangra	2014-15	05	06	07	311.21
13.	S.T. Dehra	2014-15	02	03	03	57.19
14.	S.T. Indora	2014-15	02	05	07	352.76
15.	S.T. Nurpur	2014-15	07	04	05	39.12

16.	S.T. Palampur	2014-15	03	02	06	613.60
17.	S.T. Jaisinghpur	2014-15	02	03	04	68.80
18.	S.T. Jawali	2014-15	04	08	08	223.03
19.	S.T. Fathepur	2014-15	02	07	08	148.81
20.	S.T. Khundian	2014-15	02	02	02	24.01
21.	S.T. Rakkar	2014-15	02	05	05	43.21
22.	S.T. Baijnath	2014-15	04	06	06	41.37
23.	S.T. Dheera	2014-15	02	07	07	61.80
24.	D.T. Kinnaur at Reckong Peo	2014-15	02	05	07	81.96
25.	S.T. Pooh	2014-15	02	06	06	34.41
26.	S.T. Sangla	2014-15	01	01	01	14.74
27.	S.T. Moorang	2014-15	02	03	04	99.24
28.	S.T. Nichar	2014-15	04	02	02	03.92
29.	S.T. Anni	2014-15	01	02	03	64.14
30.	S.T. Nirmand	2014-15	01	04	06	149.13
31.	S.T. Manali	2014-15	03	06	07	15.25
32.	D.T. Kaza	2014-15	05	05	07	221.56
33.	S.T. Karsog	2014-15	03	06	07	16.48
34.	S.T. Chachiot at Gohar	2014-15	02	06	06	142.18
35.	S.T. Nihari	2014-15	01	06	06	29.02
36.	S.T. Lad Bharol	2014-15	02	02	03	17.21
37.	S.T. Sandhol	2014-15	01	04	05	432.96
38.	S.T. Baldwara	2014-15	02	06	06	941.60
39.	Capital Treasury Shimla	2014-15	07	04	05	160.11
40.	S.T. Jubbal	2014-15	01	04	04	102.79
41.	S.T. Kotkhai	2014-15	02	03	04	81.37
42.	S.T. Rampur	2014-15	01	03	04	76.84
43.	S.T. Rohru	2014-15	01	05	05	93.23
44.	S.T. Junga	2014-15	02	02	03	22.63
45.	S.T. Nerwa	2014-15	02	01	01	05.11
46.	S.T. Tikkar	2014-15	01	03	03	05.15

47.	S.T. Chirgaon	2014-15	01	05	05	67.62
48.	S.T. Pachhad	2014-15	02	04	05	43.70
49.	S.T. Poanta Sahib	2014-15	02	06	06	67.34
50.	S.T. Shillai	2014-15	01	06	08	197.16
51.	S.T. Sangrah	2014-15	01	05	06	183.40
52.	S.T. Kamrau	2014-15	02	02	04	18.67
53.	S.T. Kandaghat	2014-15	02	05	05	91.02
54.	S.T. Kasauli	2014-15	02	05	05	78.04
55.	S.T. Ramshahar	2014-15	03	04	05	53.62
56.	S.T. Krishangarh	2014-15	02	02	04	218.92
57.	D.T. Una	2014-15	03	08	08	70.05
58.	S.T. Haroli	2014-15	02	05	05	55.40
59.	S.T. Bangana	2014-15	03	05	05	39.85
60.	S.T. Amb	2014-15	03	06	06	48.20
61.	Delhi Treasury	2014-15	01	01	02	02.19
Total				272	318	7,488.51

ANNEXURE- XII (Ref. to Para- 4.3.1)**Non issuance of monthly Receipt/Expenditure Schedules to the D.D.Os**

Sr. No.	Name of District Treasury/Treasury	Para No.	Inspection Report	No. of D.D.Os
1.	S.T. Sihunta	03	2014-15	07
2.	D.T. Kangra at Dharamshala	04	2014-15	19
3.	S.T. Kangra	04	2014-15	28
4.	D.T. Kinnaur at Reckong Peo	11	2014-15	51
5.	S.T. Sangla	02	2014-15	04
6.	S.T. Aut	02	2014-15	06
7.	S.T. Suni	05	2014-15	05
8.	S.T. Kotkhai	05	2014-15	15
9.	S.T. Theog	03	2014-15	08
10.	S.T. Kupvi	04	2014-15	10

11.	S.T. Rajgarh	02	2014-15	17
12.	S.T. Shillai	06	2014-15	09
13.	S.T. Sangrah	05	2014-15	11
14.	S.T. Nohradhar	02	2014-15	03
15.	S.T. Arki	03	2014-15	07
16.	S.T. Nalagarh	05	2014-15	07
Total				207

ANNEXURE- XIII (Ref. to Para- 4.4.3)
Non examination of Revenue Deposit Register quarterly by Collector

Sr. No.	Name of Treasury	I.R.	Para No.
1.	S.T. Nadaun	2014-15	03
2.	S.T. Kangra	2014-15	03
3.	S.T. Nurpur	2014-15	03
4.	S.T. Palampur	2014-15	05
5.	S.T. Jawali	2014-15	03
6.	S.T. Chopal	2014-15	03
7.	S.T. Theog	2014-15	04
8.	S.T. Rajgarh	2014-15	04
9.	S.T. Shillai	2014-15	03

ANNEXURE- XIV (Referred to para- 4.4.4)
Transfer of Funds to Personal Deposit Account (PLA)

Sr.No.	Name of Treasuries	I.R.	Para No.	Name of PLA Holder	Amount(in Lakh)	Remarks
1.	S.T. Ghumarwin	2014-15	05	Panchayat Samiti Ghumarwin	264.25	Transfer of un-spent amount from the Bank Account to PLA
2.	S.T. Jhandutta	2014-15	03	Panchayat Samiti Jhandutta	154.22	---do---
3.	D.T.Chamba	2014-15	03	P.S.Chamba	220.00	---do---
				P.S.Mehla	384.23	
				P.S.Bharmour	299.00	
4.	Try. Pangi	2014-15	01	P.S.Pangi	191.00	---do---
5.	S.T.Chowari	2014-15	01	P.S.Chowari	255.93	---do---
6.	D.T.Hamirpur	2014-15	04	P.S.Hamirpur	47.00	---do---
7.	S.T.Kangra	2014-15	01	P.S.Kangra	117.82	---do---
				P.S.N/Bagwan	173.58	
				P.S.Rait	300.00	
8.	S.T.Indora	2014-15	01	P.S.Indora	280.00	---do---
9.	S.T.Palampur	2014-15	01	P.S.Bhawarna	398.21	---do---
				P.S.Panchrukhi	120.00	
10.	S.T.Jaisinghpur	2014-15	01	P.S.Lambagaon	150.00	---do---
11.	S.T.Jawali	2014-15	02	P.S.Nagrota surian	127.00	---do---
12.	S.T.Banjar	2014-15	01	P.S.Banjar	201.00	---do---
13.	S.T.Nirmand	2014-15	04	P.S.Nirmand	110.00	---do---
14.	S.T.Chachiot at Gohar	2014-15	01	P.S.Chachiot at Gohar	150.00	---do---
15.	S.T.Thunag	2014-15	02	P.S.Siraj Janjheli	470.31	---do---
16.	S.T.Rampur	2014-15	06	P.S.Rampur Bushahar	265.00	---do---
17.	S.T.Rohru	2014-15	02	P.S.Rohru	100.00	---do---
18.	S.T.Kumarsain	2014-15	03	P.S.Narkanda	81.00	---do---
19.	S.T.Chirgaon	2014-15	05	P.S.Chirgaon	429.50	---do---
20.	S.T.Kandaghat	2014-15	03	P.S.Kandaghat	75.00	---do---
Total				25	5364.05	

**ANNEXURE- XV (Ref. to para- 4.4.5)
Non-verification of PLA Pass Books**

Sr. No.	Name of Distt Try/ Treasury	I. R.	Para No.	Nature of Para
1.	S.T. Tissa	2014-15	04	Non –verification of PLA pass
2.	S.T. Barsar	2014-15	06	-do-
3.	S.T. Indora	2014-15	03	-do-
4	S.T. Nurpur	2014-15	04	-do-
5	S.T. Palampur	2014-15	07	-do-
6	S.T. Banjar	2014-15	04	-do-
7	D.T. Keylong	2014-15	08	-do-
8.	S.T. Thunag	2014-15	04	-do-
9.	S.T. Chopal	2014-15	05	-do-

ANNEXURE- XVI (Ref. to Para- 4.4.6)

**Non receipt of certificate of acceptance of balances from the Administrator of Personal
Deposit (P.D.) Account**

Sr. No.	Name of Distt. Treasury/Treasury	I.R.	Para No.	No. of Cases
1.	S.T.Barsar	2014-15	04	01
2.	S.T. Nurpur	2014-15	06	01
3.	S.T. Jaisinghpur	2014-15	05	01
4.	S.T. Banjar	2014-15	03	01
5.	S.T.Thunag	2014-15	01	01
6.	S.T.Chopal	2014-15	04	02

7.	S.T. Junga	2014-15	03	01
8.	S.T. Sangrah	2014-15	08	01
Total				09

ANNEXURE- XVII (Referred to para- 4.5.1)
Irregular payment authorised on account of time barred medical claims

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	No. Of case	Amount
1.	S.T. Dalhousie	2014-15	05	03	41489
2.	S.T. Sunni	2014-15	03	06	43190
3.	S.T. Nalagarh	2014-15	04	06	103936
4.	S.T. Ramshahar	2014-15	02	05	3744
5.	D.T. Una	2014-15	04	04	557219
Total				24	7,49,578

ANNEXURE- XVIII (Ref. to Para- 4.5.2)
Delay in Passing of Bills.

Sr. No.	Name of Distt. Treasury/ Treasury	I.R.	Para No.	Extent of delay in passing of bills	No. of DDO's	No. of Cases	Amount involved (In lakhs)
1.	S.T. Bharmour	2014-15	04	01 to 19	06	07	08.32
2.	S.T. Sihunta	2014-15	04	01 to 08	02	07	0.91

3.	S.T. Kangra	2014-15	06	04 to 09	06	07	06.26
4.	S.T. Nurpur	2014-15	08	01 to 06	04	10	0.53
5.	S.T. Palampur	2014-15	10	01 to 05	03	06	06.39
6.	S.T. Jaisinghpur	2014-15	06	01 to 05	05	06	0.60
7.	S.T. Jawali	2014-15	05	01 to 06	03	07	02.04
8.	S.T. Dheera	2014-15	04	02 to 11	05	08	02.04
9.	D.T. Kinnaur at Reckong Peo	2014-15	03	02 to 05	03	11	04.76
10.	D.T. Kullu	2014-15	05	01 to 05	07	09	03.46
11.	D.T. Shimla (o)	2014-15	15	02 to 07	04	08	02.08
12.	S.T. Shillai	2014-15	04	02 to 07	05	05	02.12
Total					53	91	39.51

**ANNEXURE- XIX (Ref to Para- 4.5.3)
Manual Revalidation of passed Bills**

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Amount
1	S.T. Palampur	2014-15	08	02	07	14,51,333
2	S.T. Jawali	2014-15	06	01	08	23,32,784
3	S.T. Kasba Kotla	2014-15	04	03	05	6,22,243
4	S.T. Dheera	2014-15	05	01	06	54,494
5	S.T. Moorang	2014-15	04	05	05	21,312
6	D.T. Kullu	2014-15	06	10	21	11,65,053
7.	Treasury Kaza	2014-15	10	04	05	8,25,586
8.	D.T. Shimla (O)	2014-15	16	03	10	1,30,655

9.	S.T. Chopal	2014-15	06	03	09	17,06,647
10.	S.T. Theog	2014-15	06	02	07	3,73,370
Total				34	83	86,83,477

**ANNEXURE- XX (Ref. to Para- 4.6.1)
Excess payment of Pensionary benefits**

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment	No. of cases	By Bank	By Treasury	Treasury wise Total
1.	D.T. Bilaspur	2014-15	01	Commutation	02	--	By Treasury	39,272
2.	D.T. Chamba	2014-15	01	Family Pension	01	--	By Treasury	1,65,920
3.	D.T. Kinnaur at Reckong	2014-15	04	Commutation	01	--	By Treasury	5,050
4.	D.T. Kullu	2014-15	01	Family Pension	02	--	By Treasury	77,315
5.	D.T. Keylong	2014-15	01	Commutation	02	--	By Treasury	2,33,712
6.	Treasury Kaza	2014-15	02	Commutation	02	--	By Treasury	,15,765
7.	D.T. Mandi	2014-15	01	Family Pension	05	--	By Treasury	1,75,513
8.	D.T. Shimla (O)	2014-15	01	Family Pension	01	--	By Treasury	4,89,607
9.	D.T. Sirmour at Nahan	2014-15	01 02	Pension Pension	02 02	--	By Treasury	6,62,105 36,801

10.	D.T. Solan	2014-15	01	Family Pension	01	--	By Treasury	2,65,103
11.	D.T.Una	2014-15	01	Commutation	01	--	By Treasury	36,888
Total					22			22,03,051

ANNEXURE- XXI (Ref. to Para- 4.6.3)
Non revision of Pension/Family Pension

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases	Name of Pensioner S/Sh./Smt./Kumari	PPO No.	Amount of unrevised Pension
1.	D.T. Chamba	2014-15	09	09	Raisbo Devi	23414	2835
					Dhano Devi	140807127	1965
					Jijo Devi	140809437	2063
					Dhoni Devi	140913186	2657
					Nimmu	22557/HP/F	3195
					Timru	141041739	1965
					Guman Devi	140804484	1965
					Kuldeep Singh	140917334	1965
					Kamlo Devi	20266/HP/F	1965

2.	D.T. Kangra at Dharamhal a	2014 -15	09	07	Rajni Devi Bandhi Devi Bijna Devi Brahmi Devi Laxmi Devi Tejwanti Devi Kanta Devi	39687HP/SF 140700635HP/F 22411/HP/F 76469/HP/SF 110810253 76137/HP/SF 14702320	2372 1963 3510 2358 IR 2935 1965 3216
3.	D.T. Kullu	2014 -15	09	06	Lotami Devi Kanta Devi Lal Dass Ram Dev Chura mani Puhpa DevI	22733/HP/F 22636/HP/F 110804502/HP/S F 110806286/HP 23247/HP/F 110700460/HP/S F	3055 1965 1965 1965 7313 1965
4.	D.T. Mandi	2014 -15	08	06	Lal Dassi Daulu Ram Nirmla Devi Kamli Devi Missi Devi Krshan Devi	71819/HP/SF 78081/HP/SF 140805190/F 140808082 140700727/HP/F 140808028/HP/F	1965 1965 3584 3166 3015 5686
5.	D.T. Shimla(O)	2014 -15	07	10	Sumitra Devi Rumti Devi Savita Sharma Saina Devi Lata Kubja Devi Bhag Dassi Kubja Devi Santosh Kumari Chander Kala	140915140/HP/F 140809201/HP/F 20298/HP/F 18302/HP/F 1401030344 10066/HP/F 140916859/HP/F 23341/HP/F 20288/HP/F 23453/HP/F	1965 2977 1965 1965 2032 788 2977 2580 ---- ----
Total				38			

ANNEXURE- XXII (Referred to para- 4.6.7)
Irregular payment on account of GPF

Sr. No.	Name of Try.	I.R.	Para No.	No. of	Amount	Remarks
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				Cases		
1	S.T.Dalhousie	2014-15	02	01	149787	Payment authorised after expiry of currency period of authority
2	S.T.Bhalie	2014-15	02	01	2,37,179	---do---
3	S.T.Barsar	2014-15	05	01	2,26,970	---do---
4	S.T.Kangra	2014-15	02	02	3,39,390	---do---
5	S.T.Palampur	2014-15	04	04	11,50,727	---do---
6	S.T.Bajnath	2014-15	01	01	16,71,536	---do---
7	S.T.Pooh	2014-15	01	01	9,01,052	---do---
8	Try. Kaza	2014-15	04	01	368,455	---do---
9	S.T.Karsog	2014-15	01	01	7,09,661	---do---
10	S.T.Padhar	2014-15	01	01	1,59,281	---do---
G. Total				10	59,14,038	

ANNEXURE- XXIII (Ref. to Para- 4.6.8)

GPF payment authorized without mentioning GPF Account Number

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Amount of payment	No. of cases	Remarks
1.	D.T. Bilaspur	2014-15	07	58,62,801	10	Proper Account No. not
2.	S.T. Ghumarwin	2014-15	01	6,82,000	06	-do-
3.	S.T. Jhandutta	2014-15	01	5,50,000	03	-do-
4.	S.T. Sri Nainadevi at	2014-15	06	50,000	01	-do-
5.	D.T. Chamba	2014-15	06	24,24,788	12	-do-
6.	S.T. Dalhousie	2014-15	06	1,80,000	02	-do-
7.	S.T. Tissa	2014-15	03	2,74,592	02	-do-
8.	S.T. Baijnath	2014-15	03	16,88,658	05	-do-
9.	S.T. Pooh	2014-15	06	17,81,051	08	-do-
10.	S.T. Nichar	2014-15	05	3,50,000	02	-do-
11.	D.T. Kullu	2014-15	10	39,04,630	15	-do-
12.	S.T. Anni	2014-15	03	18,74,630	03	-do-
13.	S.T. Nirmand	2014-15	03	6,50,000	01	-do-
14.	D.T. Keylong	2014-15	07	71,38,188	08	-do-
15.	D.T. Mandi	2014-15	07	42,61,927	19	-do-
16.	S.T. Padhar	2014-15	03	2,97,585	04	-do-
17.	D.T. Shimla (O)	2014-15	12	26,21,851	12	-do-
18.	S.T. Jubbal	2014-15	03	1,00,000	01	-do-
19.	S.T. Rampur	2014-15	04	8,00,000	03	-do-
20.	S.T. Rohru	2014-15	04	26,22,561	08	-do-
21.	S.T. Kumarsain	2014-15	02	3,00,000	02	-do-
22.	S.T. Pachhad	2014-15	03	7,75,000	03	-do-
23.	S.T. Poanta Sahib	2014-15	03	3,00,000	01	-do-
24.	D.T. Solan	2014-15	08	16,35,000	11	-do-
25.	D.T. Una	2014-15	05	21,09,843	09	-do-
Total				4,32,35,105	151	

ANNEXURE- XXIV (Ref. to Para- 4.6.9)
Non adjustment/irregular authorisation of advances

Sr. No.	Name of Treasury	I.R.	Para No.	DDO Code	SOE Code	Amount
1.	D,T. Shimla (O)	2014-15	13	516	09	2,40,000
				508	30	8,000
				507	30	6,000
				025	30	6,000
				852	30	5,000
				852	30	8,000
				852	30	7,000
				852	30	28,000
				852	03	18,000
2.	S.T. Rampur	2014-15	02	834	--	81,000
3.	D.T. Solan	2014-15	05	024	30	29,050
				024	30	28,050
				505	33	6,71,147
				513	30	3,000
4.	Capital Treasury Shimla	2014-15	03	401	30	10,000
				400	30	5,000
				390	30	30,000
				072	30	10,000
				386	30	10,000
				068	30	10,000
				111	30	8,000
Total					21	12,21,247

ANNEXURE- XXV (Ref. to Para- 4.7.7)
Retention of stock of Non Postal Stamps in excess of annual consumption

Sr. No.	Name of Distt. Try/ Treasury	IR	Para No.	OB as on 1/4/14	Receipt during 2014-15	Total	Sale during 2014-15	CB as on 31/3/15	Remarks
1.	D.T. Hamirpur	2014-15	03	181272750	178000000	359272750	17326050	341946700	Stock more than 20 times of annual consumption.
2.	S.T. Sujampur	2014-15	03	3815430	750000	4565430	573600	3991830	Stock more than 07 times of annual consumption.
3.	S.T. Kangra	2014-15	07	21176338	93576000	114752338	4240600	110511738	Stock more than 26 times of annual consumption.
4.	S.T. Nurpur	2014-15	10	15810735	93558000	109368735	6225500	103143235	Stock more than 16 times of annual consumption.
5.	S.T. Palampur	2014-15	09	34852145	87676000	122528145	4938920	117589225	Stock more than 23 times of annual consumption.
6.	S.T. Jaisinghpur	2014-15	07	727140	26708000	27435140	1848100	25587040	Stock more than 13 times of annual consumption.
7.	S.T. Aut	2014-15	04	4265500	100000	4365500	123000	4242500	Stock more than 34 times of annual consumption.
8.	S.T. Sangrah	2014-15	02	-----	7997000	7997000	285800	7711200	Stock more than 26 times of annual consumption.
9.	S.T. Haroli	2014-15	01	5880150	32533180	38413330	3925500	34487830	Stock more than 08 times of annual consumption.
Total				26,78,00,188	52,08,98,180	78,86,98,368	3,94,87,070	74,92,11,298	

ANNEXURE- XXVI (Referred to para-4.7.8)**Differences between sale receipt account and figures of plus minus memo of non postal stamps**

Sr. No	Name of Try.	I.R.	Para No.	Month	Category of Stamps	Figure Shown in Plus-Minus Memos	Sale Receipt booked under Head 0030 in Account	Difference between Column No. 7 & 8
1	2	3	4	5	6	7	8	9
1.	D.T. Kullu	2014-15	02	06/2014	C/Fees NJS Notorial Stamps	371690 430000 48000	369708 431760 45000	1982 1760 3000
				08/2014	C/Fees Revenue Stamps	436210 64000	403210 Nil	33000 64000
				09/2014	C/Fees NJS	341590 507500	341630 507460	40 40
				10/2014	C/Fees NJS Notorial Stamps Revenue Stamps	206130 478450 44500 128000	253660 435380 43600 115200	47530 43070 900 12800
				11/2014	C/Fees	271744	267384	4360
				12/2014	C/Fees NJS	331110 463200	330590 458600	520 4600
				01/2015	C/Fees NJS	365600 533000	359440 531320	6160 1680
				02/2015	C/Fees	205940	206042	102

				03/2015	C/Fees NJS Notorial Stamps	559860 6212450 37800	559360 1007950 38250	500 5204500 450 5430994
2.	S.T. Rajgarh	2014- 15	03	01/2015	C/Fees	13500	13380	180
Total								54,31,174

ANNEXURE- XXVII (Ref. to Para-4.8.1)**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.	S.T. Sri Nainadevi at Swarghat	2014-15	01	01
2.	S.T. Chowari	2014-15	05	01
3.	S.T. Tissa	2014-15	05	02
4.	S.T. Salooni	2014-15	04	02
5.	S.T. Holi	2014-15	06	01
6.	S.T. Barsar	2014-15	07	02
7.	S.T. Nadaun	2014-15	09	02
8.	S.T. Bhoranj	2014-15	03	01
9.	S.T. Nurpur	2014-15	09	07
10.	S.T. Jawali	2014-15	07	01
11.	S.T. Fatehpur	2014-15	06	01
12.	S.T. Khundian	2014-15	03	01
13.	S.T. Baroh	2014-15	05	01
14.	S.T. Nichar	2014-15	08	01
15.	S.T. Banjar	2014-15	06	01
16.	Treasury Kaza	2014-15	09	04
17.	S.T. Sandhol	2014-15	03	01
18.	S.T. Bali Chowki	2014-15	03	02
19.	S.T. Kotli	2014-15	03	01
20.	Capital Treasury Shima	2014-15	14	09
21.	D.T. Shimla (O)	2014-15	18	02
22.	S.T. Chopal	2014-15	07	01
23.	S.T. Rohru	2014-15	03	01
24.	S.T. Nankhari	2014-15	02	02

25.	S.T. Junga	2014-15	04	01
26.	S.T. Nerwa	2014-15	03	01
27.	S.T. Pachhad	2014-15	05	02
28.	S.T. Poanta Sahib	2014-15	05	01
29.	S.T. Kamrau	2014-15	03	01
30.	S.T. Nohardhar	2014-15	05	01
31.	S.T. Kandaghat	2014-15	07	03

ANNEXURE- XXVIII (Ref. to Para-4.8.2)**Non scanning of Photos, Specimen Signatures of Authorised Messengers and DDOs**

Sr. No.	Name of Distt. Try./ Treasury	I.R.	Para No.	No. of Cases
1.	S.T. Ghumarwin	2014-15	06	72
2.	S.T. Jhandutta	2014-15	06	25
3.	S.T. Nainadevi at Swarghat	2014-15	05	36
4.	S.T. Holi	2014-15	05	13
5.	S.T. Nadaun	2014-15	08	45
6.	S.T. Fatehpur	2014-15	04	08
7.	S.T. Baroh	2014-15	03	14
8.	D.T. Kinnaur at Reckong Peo	2014-15	05	01
9.	S.T. Udaipur	2014-15	05	18
10.	S.T. Jogindernagar	2014-15	03	20
11.	S.T. Jubbal	2014-15	05	35
12.	S.T. Rampur	2014-15	07	68
13.	S.T. Theog	2014-15	05	03
14.	S.T. Chirgaon	2014-15	04	29
15.	S.T. Sangrah	2014-15	10	08
16.	S.T. Kandaghat	2014-15	06	04
17.	D.T. Una	2014-15	07	07

18	S.T. Haroli	2014-15	04	47
Total				453

**ANNEXURE- XXIX (Referred to para-4.9.1)
Non-Functioning of Computer Printers in Treasury**

Sr. No.	Name of Treasury	I.R.	Para No.	Remarks
1.	S.T.Holi	2014-15	04	New printer WEPHQ-2800 was not working properly as it was not installed properly.
2.	S.T.Barsar	2014-15	03	Non functioning of any computer printer
3.	S.T.Nadaun	2014-15	06	Out of three printers only one printer was functioning properly
4.	S.T. Fatehpur	2014-15	02	There was only one new computer Wipro HQ-2800 in Treasury which was not working.
5.	S.T.Nichar	2014-15	06	Non-functioning of new Printer WEP HQ-2800.
6.	S.T.Kupvi	2014-15	06	--do--
7.	S.T.Tikkar	2014-15	04	Printer was not installed
8	S.T.Shillai	2014-15	05-A	Printer was not working.

ANNEXURE- XXX (Ref. to Para-4.9.4)
Non-availability of battery back up in the Treasuries.

Sr.No.	Name of Treasury	Inspection Report	Para No.
1.	S.T. Salooni	2014-15	03
2.	S.T. Sujampur	2014-15	05
3.	S.T. Indora	2014-15	04
4.	S.T. Fathpur	2014-15	05
5.	S.T. Nankhari	2014-15	03
6.	S.T. Kupvi	2014-15	05

ANNEXURE- XXXI (Ref. to Para-4.10.1)
Inspection of Treasuries not done by the Departmental Officers

Sr. No.	Name of Treasury	I.R.	Para No.
1.	D.T. Bilaspur	2014-15	04
2.	S.T. Jhandutta	2014-15	05
3.	S.T. Bharmour	2014-15	02
4.	S.T. Salooni	2014-15	01
5.	S.T. Holi	2014-15	01
6.	S.T. Sangla	2014-15	05
7.	S.T. Udaipur	2014-15	01
8.	S.T. Kupvi	2014-15	01
9.	S.T. Dodra kwar	2014-15	03
10	S.T. Arki	2014-15	01

11.	S.T. Nalagarh	2014-15	01
12.	S.T. Ramshehar	2014-15	01

ANNEXURE- XXXII (Ref. to Para-4.12.2)
Short Recovery on account of Attached Vehicles

Sr. No.	Name of Treasury	Inspection Report	Para No.	Name & Designation of Officer S/Sh/Smt	Amount
1.	D.T. Chamba	2014-15	02	P.K. Sharma E.E. IPH Div Chamba Sanjay Kumar Dhiman D.F.O.WL Div Chamba	1125 375 1500
2.	D.T. Kangra	2014-15	07	Sanjay Kumar	225

	at Dharamshala			S.D.O (C) Kangra at Dharamshala Shashi Pal R.T.O Kangra at Dharamshala	<u>150</u> 375
3.	D.T.Solan	2014-15	03	Narinder Kumar Chauhan D.R.O Solan Manoj Kumar Chauhan G.M.D.I.C Solan	1125 <u>225</u> 1350
Grand Total					3,225

ANNEXURE- XXXIII (Ref. to Para-4.12.2)
Excess Recovery on Account of Attached Vehicles

Sr. No.	Name of Treasury	Inspection Report	Para No.	Name & Designation of Officer S/Sh/Smt	Amount
1.	D.T. Kullu	2014-15	03	Ashwani Kumar IP04-22725	1575
2.	S.T. Manali	2014-15	01	Jyoti Rana IP01-12085 Rattan Gautam IP28-10409	375 <u>375</u> 750
3.	S.T. Dharampur	2014-15	04	Kishori Lal IP01-21218	150
Grand Total					2,475

ANNEXURE-XXXIV (Ref. to Para-4.12.3)
Less deduction of Standard License fees for Govt. accommodation.

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases	Name & IP No. of employee S/Sh./Smt./Kumari	Amount of Less deduction.
1.	S.T. Dehra	2014-15	03	06	Ravinder Singh IP21-10251 Tilak Raj IP16-13527 Madan Singh IP16-12264 Vijay Kumar IP27-10483 Bachittar Singh IP16-12857 Subhash Chand IP16-12916	684 1140 3420 1140 1140 <u>798</u> 8322
2.	D.T. Kullu	2014-15	11	01	Taruna Negi IP12-16022	1378
3.	D.T. Keylong	2014-15	02	04	Ramesh Chand IP24-10781 Prem Lal IP24-11342 Roshan Lal IP24-11277 Hira Lal Rana IP11-11073	560 3192 3192 <u>17248</u> 24192
4.	S.T. Sundernagar	2014-15	01	03	Netar Singh Barwal IP23-10255 Ashok Kumar IP28-14719 Sonu IP28-12318	2964 570 <u>4745</u> 8279
5.	S.T. Jogindernagar	2014-15	01	01	Surinder Kumar IP40-16149	4939
6.	S.T. Sarkaghat	2014-15	04	02	Baldev Singh IP30-11178 Soma Devi IP30-11849	684 <u>1855</u> 2539
7.	Capital Treasury Shimla	2014-15	06	02	Shanti Devi IP01-12472 Bhim Singh IP01-14845	1590 <u>5820</u> 7410
8.	D.T. Shimla (O)	2014-15	03	05	Salig Ram IP02-10202 Ramessh Kumar IP01-14627 Narayan Dass IP01-11073 Ram Parsad IP02-17261 Chet Ram IP02-14061	1272 2736 2736 1272 <u>1060</u> 9076
9.	D.T. Simour at Nahan	2014-15	05	03	Rattan Singh IP40-18003 Mannu Ram IP24-10908 Tulsi Ram IP24-17948	1590 1590 <u>3420</u> 6600
10.	S.T. Nalagarh	2014-15	02	01	Rameshwar singh IP45-10889	3078
Total				28		75,813

ANNEXURE- XXXV-A (Ref. to Para - 4.12.4)
Less Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1.	D.T. Bilaspur	2014-15	05	06
2.	S.T. Rakkar	2014-15	03	10
3.	D.T. Kullu	2014-15	08	18
4.	S.T. Manali	2014-15	02	11
5.	D.T. Keylong	2014-15	05	12
6.	D.T. Mandi	2014-15	06	12
7.	S.T. Sundernagar	2014-15	04	11
8.	S.T. Sarkaghat	2014-15	01	11
9.	S.T. Lad Bhadhol	2014-15	01	08
10.	S.T. Baldwara	2014-15	01	14
11.	S.T. Dharmpur	2014-15	02	18
12.	D.T. Shimla (O)	2014-15	10	03
13.	S.T. Bangana	2014-15	02	10
Total				144

ANNEXURE- XXXV-B (Ref. to Para -4.12.4)
Excess Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T. Bilaspur	2014-15	02	10	2750
2.	Pangi Trasury	2014-15	03	02	800
3.	S.T. Dalhousie	2014-15	01	01	800
4.	S.T. Dehra	2014-15	01	03	2150
5.	S.T. Khundian	2014-15	01	01	900
6.	S.T. Rakkar	2014-15	01	01	1550
7.	D.T. Keylong	2014-15	03	01	1200
8.	D.T. Mandi	2014-15	03	04	3400
9.	S.T. Sundernagar	2014-15	02	05	5100
10.	S.T. Sarkaghat	2014-15	05	01	1600
11.	D.T. Shimla (O)	2014-15	02	01	4500
12.	D. T. Sirmour at Nahan	2014-15	03	05	8600
13.	D.T. Solan	2014-15	02	02	2700
14.	S.T. Bangana	2014-15	01	06	2850
15.	S.T. Amb	2014-15	01	01	700
Total				44	39,600

ANNEXURE- XXXVI (Referred to para-4.12.5)
Irregular payment of capital allowance

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Name of employee and IP No. S/Sh./Smt./Kuma	Amount
1.	S.T. Baijnath	2014-15	02	Pyar Devi 14-12223	200
				Kashmiri Devi 19-12500	200
				Subhash Chand 19-12501	200
				Uttam Chand 19-12502	200
				Sarvjeet Singh 19-12503	200
				Kiran Bala 19-12505	200
				Gurdas Ram 19-12508	200
2.	S.T. Kotli	2014-15	01	Puneet Verma 26-26585	600
3.	S.T. Dharampur	2014-15	02	Vikas Chand 26-11377	200
				Bhup Singh 50-11841	200
				Vidya Devi 29-12143	200
4.	S.T. Amb	2014-15	02	Neelam Kumari 48-11477	200
				Omkar Chand 48-12972	200
				Surinder Kumar 48-12405	200
				Suman Lata 48-12419	200
				Meena Kumari 48-12420	200
				Suresh Kumari 48-12429	200
				Anajana Kumari 48-12430	200
Total				18	4,000

**ANNEXURE- XXXVII (Referred to para-4.12.10)
Deficiencies in receipt challans**

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Amount	Remarks
1.	S.T. Dehra	2014-15	04	169635	Tenderer's signatures not obtained in challans, non opening of challan register amount not written in words, etc.
2.	S.T. Kasba kotla	2014-15	01	188745	-----do-----
3.	S.T. Nihri	2014-15	02	9791	-----do-----
4.	S.T. Lad Bharol	2014-15	03	42888	-----do-----
5.	Capital Treasury Shimla	2014-15	08	3195003	-----do-----
6.	S.T. Kotkhai	2014-15	01	9100	-----do-----
7.	S.T. Tikkar	2014-15	02	310612	-----do-----
8.	S.T. Chirgaon	2014-15	03	12210	-----do-----
9.	S.T. Rajgarh	2014-15	01	6150	-----do-----
10.	S.T. Kasauli	2014-15	03	41410	-----do-----
11.	S.T. Krishangarh	2014-15	04	42389	-----do-----
Total				40,27,933	

