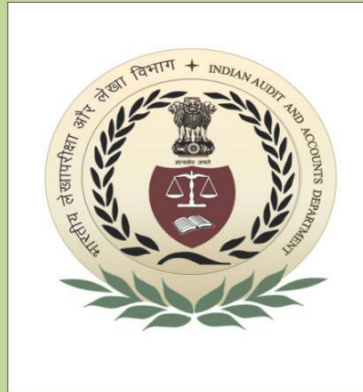




Annual Review on the Working of Treasuries in Himachal Pradesh for the Year 2022-2023.



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

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PREFACE

Treasury is the basic unit for recording financial transactions of the State Government through which the cash transactions of the Government are carried out. All receipts due to the Government and all payments on behalf of the State Government are routed through Treasuries. The Treasuries render the Monthly Accounts to the office of Accountant General (A&E) for compilation based on which the Annual Accounts of the State Government are prepared. Therefore, Treasury is an important unit of the State Government in financial control.

In order to ensure regulate functioning of the Treasuries, the Government of Himachal Pradesh has prescribed Codes, Manuals and administrative procedures. Any deviation from these rules and procedures on the part of Treasuries adversely affects the financial accountability. Treasuries, thus, play a very important role in assisting the office of Accountant General in preparation/ compilation of accounts which reflect financial status of the State.

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

Annual Review on the working of Treasuries in Government of Himachal Pradesh for the year 2022-23 has been prepared in accordance with paragraph 20.17 of the CAG's Manual of Standing Orders (A&E) Vol.I. The review is organised in four parts as under:-

Part 1: Introductory

Part 2: Defects noticed during the compilation and verification of accounts

Part 3: Defects and other irregularities noticed during the inspection of District Treasury Offices and Treasury Offices.

Part 4: IT control and IT security.

I hope this Annual Review will help in establishing a healthy system of Treasury administration in the Government of Himachal Pradesh, and remedial action would be taken to remove the deficiencies pointed out in the review report.


11.10.2023
Pr. Accountant General (A&E)
Himachal Pradesh

Shimla :

HIGHLIGHTS

- Correction in accounts involving an amount of Rs. 2.54 crore was carried out after receipt of accounts in the office Pr Accountant General (A&E).
(Paragraph 2.2)
- As on 31st March 2023, there were 147 Inspection Reports of Treasury Inspection containing 310 old outstanding paras.
(Paragraph 3.2)
- In Twenty-eight cases involving an amount of Rs. 0.87 lakh of National Pension System, remained unposted.
(Paragraph 3.4)
- There were cases of excess payment of pension amounting to Rs.11.15 lakh and irregular payment of pension allowance of Rs. 12.91 lakh to dual pensioner.
(Paragraph 3.5, 3.6 & 3.8)
- There was misclassification of expenditure amounting to Rs. 1.82 lakh under Group Insurance Scheme.
(Paragraph 3.9)
- The treasuries authorised bills amounting to Rs. 12.78 lakh without budget provision and Rs. 179.49 crore in excess of available budget.
(Paragraph 3.10)
- The separate pay bill in respect of employees appointed on or after 15th May 2003 were not prepared in some instances.
(Paragraph 3.11)
- There were cases of short and excess payments of House Rent Allowance, Fixed Medical Allowances and short and excess recoveries on account of attached vehicles.
(Paragraph 3.13 to 3.15)
- Advances amounting to Rs. 4.00 crore were pending for adjustment during the financial year.
(Paragraph 3.17)
- The treasuries did not maintain the specimen signature of Sr. A.Os and payments were authorised without matching the signatures.
(Paragraph 3.18)
- Departmental officers had not carried out the prescribed inspections.
(Paragraph 3.19)

PART-1

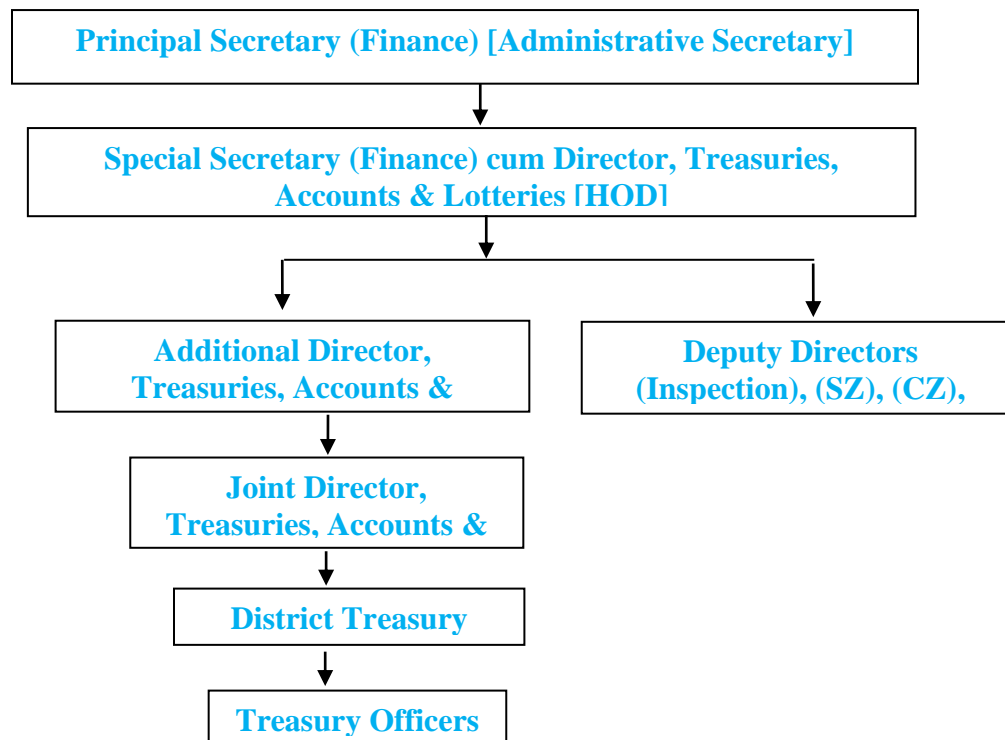
1.1 Introductory

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

The State of Himachal Pradesh has 12 District Treasuries, one Capital Treasury, one Cyber Treasury and one GST Treasury located at Shimla, three full fledged Treasuries at Pangi, Kaza and Delhi and 90 Sub-Treasuries spread across the State. District Treasuries are headed by the District Treasury Officers and full-fledged Treasuries & Sub-Treasuries are headed by the Treasury Officers. The list of treasuries is available as **Annexure-I**.

1.2 Organizational chart

The Treasuries function under the administrative control of the Finance Department. The organizational chart of the Department of Treasuries, Accounts and Lotteries is as follows:



1.3 Manpower Deployment

The sanctioned strength, Men in position, shortage and percentage of shortage during the year 2021-22 is shown in **Table -1**

Table-1 Status of Sanctioned Strength and Men-in-Position

Sr.No.	Year	Sanctioned Posts	Men in position	Shortage	Percentage of Shortage
1	2021-22	921	564	357	38

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

All the treasuries of the State have been computerized completely and integrated with IFMS and they transmit the treasury accounts through electronic data to the office of Pr. Accountant General (A&E), Himachal Pradesh. The accounting data of all vouchers are fed in Voucher Level Compilation (VLC) application in office of Pr. Accountant General (A&E), Himachal Pradesh through bulk posting. The electronic data of salary vouchers are being received with digital signature. The pdf files of supporting documents of non-salary vouchers are being received online. Sanctions of GPF debits are entered in the VLC application through bulk posting. However, accounting data of the vouchers of DA (Dearness Allowance), Pay Arrear, IR (Interim Relief) are being entered manually in VLC application as these items have not been digitalised yet.

1.5 Incomplete integration of IFMS with Voucher Level Compilation application.

Government of India, Ministry of Finance, Department of Expenditure, New Delhi in July, 2010 approved a Central Assistance IT Scheme for the State Governments including Himachal Pradesh for implementation of the scheme under Mission Mode named “Computerization of State Treasuries”. The Government of Himachal Pradesh has accordingly developed the project ‘Integrated Financial Management System (IFMS)’ and is in-operation in the State.

However, the IFMS of the State Government does not have the following provisions required for VLC:

- a) E-sanctions in respect of Grants-in-aid are not being generated through IFMS.
- b) The facility for monitoring of Utilisation Certificates (UCs) against Grants-in-aid vouchers linked with sanctions is not available in IFMS.
- c) The State Government submits the Original Budget data through Comma Separated Value (CSV) files to the office of Pr. Accountant General (A&E), but Supplementary,

Surrenders, Appropriations and Re-appropriations orders are not being furnished through CSV files.

- d)** Linkage of IFMS with e-kuber of RBI is yet to be established.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Delay in submission of monthly account by treasuries

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

During the year 2021-22, 11 District Treasuries and four Treasuries delayed the accounts of first and second lists by 1 to 29 days. Non-submission of monthly accounts on time, to the office of Pr. Accountant General (A&E) results in delay in subsequent compilation process and generation of monthly civil accounts and reports required to be generated on fixed time schedules. The details of delay in rendition of monthly accounts by treasuries are shown in **Annexure-II**.

Recommendation:

The Department should ensure that the District treasuries/treasuries adhere the time-lines for submission of accounts to the office of the Pr. Accountant General (A&E).

2.2 Correction of accounts after submission

Fifty-two requisitions for correction in accounts through revised accounts (TA-37) involving Rs. 2.54 crore were received during 2021-22 in the office of Pr. Accountant General (A&E) from 10 District Treasuries/ Treasuries indicating that records were not being maintained properly at initial stage in these treasuries. The details are given in **Annexure-III**.

Recommendation:

It may please be ensured that the records may be maintained properly.

2.3 Non reconciliation of differences between Reserve Bank Deposits (State) Treasuries and Banks

As on 31 March 2023, in 59 cases pertaining to ten Treasuries, there was aggregate difference of Rs. 2,99,44,477 (Dr.) and Rs. 6,38,86,228 (Cr.) between Bank and Treasury figures as per detail given in **Annexure-IV**.

Recommendation:

The necessary efforts may please be made to reconcile the difference.

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

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

During 2021-22, it was noticed that in District Treasuries of Bilaspur, Kangra at Dharamshala, Sub Try. Baijnath, Padhar and Kumarsain, 12 PLAs were not operative since long. Neither the Treasuries nor the PLA holders had initiated action to close these in-operative PLAs.

Recommendation:

Vital steps may please be taken to close the inoperative PL Accounts under intimation to this office.

2.5 Other issues noticed in the accounts

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

- i. As per GPF Rules, the subscriptions to GPF are required to be stopped three months before the retirement of the GPF subscribers. It was observed that in some cases the subscriptions to GPF were continued till retirement of the subscribers. Resultantly, the unauthorized credits were taken into account without allowing interest. Similarly in retention cases, the separate authority has to be issued for such credits. In case, the salary bills (DA arrears) of retired employees are required to be prepared, the payments should be made in cash. However, it was seen that DA arrears of retired subscribers were deposited in the GPF accounts of the retirees.
- ii. The GPF subscriptions of All India Services (AIS) officers are required to be booked under separate Minor Head i.e. 104 under Major Head 8009. But it was noticed that in some instances the GPF subscriptions of AIS officers were being booked under Minor Head 101 of Major Head 8009.
- iii. The Final Payment Authority of GPF issued by the office of Pr. Accountant General (A&E) is valid for three months. It has been noticed that final payments to the retirees were not being made within stipulated period of three months from the date of issue of authority. As a consequence, these authorities

are returned to office of Pr. Accountant General (A&E) for revalidation. This resulted not only in delayed payments of GPF amounts to the retirees/nominees but also unnecessary correspondence and wastage of time.

Recommendation:

In view of above it is suggested that necessary provision may please be made in IT system to stop the GPF subscriptions before three months of the superannuation. It is also suggested that GPF Subscriptions may please be booked under correct Minor head ensure timely payment of GPF amount to subscribers.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF TREASURIES

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

3.1 Treasuries/Sub Treasuries inspected during the year

During the year 2021-22 the Treasury Inspection Teams of the office of Pr. Accountant General (A&E) inspected 12 District Treasuries; Capital Treasury, Cyber Treasury and GST Treasury at Shimla; two full fledged Treasuries at Pangri and Kaza : and 46 Sub Treasuries located at different places in the State. The details are available in **Annexure-V**.

3.2 Outstanding paras of Inspection Reports (IRs)

As on 31st March 2023 a total of 147 Inspection Reports (IRs) containing 310 paras were outstanding due to non-submission of replies. Out of these, 12 IRs containing 13 paras were outstanding for more than five years.

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

Rule 42 (f) of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017 provides that the initial replies to the paras contained in the IR are required to be submitted to the office of Pr. Accountant General (A&E) by the concerned District Treasury Officers/ Treasury Officers within one month from the date of issue of IRs.

The primary objective of inspection of Treasuries is to assist the State Government in establishing a system wherein Treasuries work strictly in accordance with the prescribed rules. Early rectification of irregularities pointed out by Treasury Inspection teams would

therefore, have an impact on the effective working of Treasuries and also on qualitative improvement in accounts.

However, it was noticed that 44 District Treasury Officers/ Treasury Officers had not submitted the initial replies to IRs within prescribed period. Delay ranging as detailed in **Annexure-VI**.

Recommendation:

It is suggested that the District Treasury Officers/ Treasury Officers should submit prompt reply of the observations of IRs within the stipulated period as prescribed under the rules, so that the pendency of old observations could be minimize.

3.4 Discrepancies in remittances made under National Pension System.

Test check of Himachal Pradesh On-line Treasury Information System (HPOLTIS) data for the year 2021-22 at District Treasuries/ Treasuries revealed that in 28 cases an amount of Rs. 87,375/- relating to National Pension System was not posted/ booked or partly posted by four District Treasury Officers and twelve Treasury Officers as detailed in **Annexure-VII**.

Recommendation:

The District Treasury Officers/ Treasury Officers may please ensure complete posting/booking of NPS deductions every month to avoid any discrepancy.

3.5 Irregular payment of Pensionary benefits amounting to Rs. 78,824/-

During inspection of District Treasuries/Treasuries, test check of records of pension payment revealed that four District Treasury Officers had made irregular payment of Rs.78,824/- to eight family pensioners due to authorization of family pension to family pensioners even though they had attained age of 25 years. The details are given in **Annexure-VIII**.

Recommendation:

The necessary checks may please be ensured before issuing the family pension.

3.6 Irregular payment of pensionary benefits amounting to Rs. 11.15 lakh

Test check of pension payment records for the year 2021-22 during local inspection of District Treasuries/ Treasuries revealed that in 42 cases, excess payments of pension/ family pension amounting to Rs. 11,15,597/- were made **after death** of pensioners/ family pensioners by eight District Treasury Officers as detailed in **Annexure-IX**.

Recommendation:

The necessary checks may please be ensured before issuing the family pension and excess payment may please be recovered from the pensioners.

3.7 Non grant of additional Pension Allowance

The Finance (Pension) Department, Government of Himachal Pradesh vide its O.M. No. Fin (Pen) A(3)-1/09 dated 23 April 2014 granted Pension Allowance @ 5 per cent, 10 per cent & 15 per cent of basic pension to the State Government pensioners, family pensioners, All India Services (AIS) pensioners of Himachal Pradesh cadre in the age group of 65 years to 75 years. The Pension Allowance was admissible w.e.f. 01 April 2014 and no Dearness Relief would be admissible on the Pension Allowance.

During inspection of District Treasuries, it was noticed that in 07 cases admissible Additional Pension Allowance was not being paid to the pensioners. The non adherence of above provisions alongwith reasons for non authorization of pension allowances in favour of beneficiary may please be intimated to this office. The details given in **Annexure-X**.

Recommendation:

It is suggested that admissible additional pension allowance may please be authorized in favour of the beneficiary under intimation to this office.

3.8 Irregular payment of Pension Allowance to dual pensioners/family pensioners - Rs. 12.91 lakh.

In partial modification of O.M. mentioned in para 3.9 above, the Principal Secretary (Finance) to the Government of Himachal Pradesh vide O.M. No. Fin (Pen)A(3)-1/09 dated 23 April 2014 stated that Pension Allowance @ 5 per cent, 10 per cent & 15 per cent as the case may be, on attaining the age of 65 years, 70 years and 75 years respectively shall be admissible only on one Pension/Family Pension, whichever is higher, to Government pensioners/family pensioners who are drawing two pensions i.e. both Pension and Family Pension from State Government of H.P. w.e.f. 01 April 2014. This order is also applicable to AIS pensioners of Himachal Pradesh cadre.

During Test check of pension payment records for the year 2021-22, revealed that in eight cases of irregular payment amounting to 2,10,664/- was made on account of Pension Allowance paid to dual pensioners/ family pensioners. The details are given in **Annexure-XI**.

Recommendation:

The necessary checks may please be ensured before issuing the additional pension/family pension allowance to avoid irregularities.

3.9 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2021-22 available in HPOLTIS system of District Treasuries/ Treasuries, it was noticed that payment amounting to Rs. 1.82 lakh made on account of Insurance Fund had been wrongly booked under Saving Fund by District Treasury Shimla and Sub Treasuries Karsog, Chachiot and Thunag. The wrong booking resulted in incorrect estimation of interest due on Saving Fund.

Recommendation:

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

3.10 Authorization of bills without Budget provision and in excess of sanctioned budget.

Rule 110 of Himachal Pradesh Treasury Rule & Detailed Treasury Procedure 2017 provides that the Treasuries shall process bills of DDOs only for those SOEs where budget allocations are available to the DDO.

During test check of data for the year 2021-22 in District Treasuries/ Treasuries, it was noticed that in 03 cases, three Treasury Officers had authorized an amount of Rs. 12.78 lakh without budget provision under the SOEs. The details are shown in **Annexure- XII**. Similarly, 13 District Treasury Officers and 10 Treasury Officers had authorized an amount of Rs. 179.49 Lakhs in **excess** of sanctioned budget provision . Unauthorised drawal of funds is not only a violation of appropriation granted by the Legislature but also leads to financial indiscipline.

The details are given in **Annexure-XIII**.

Recommendation:

It is suggested that the expenditure control register may please be maintained to avoid excess expenditure over budget provisions or expenditure without budget and necessary approval may please be obtained from concerned authorities to regularize the above.

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

Rule 4(13) of Himachal Pradesh Civil Services Contributory Pension Rules 2006 provides that the DDOs shall prepare separate pay bills in respect of government servants

joining service on or after 15 May 2003. The cheque drawing DDOs are also required to prepare separate pay bills in respect of above employees.

During inspection of District Treasuries/ Treasuries, it was noticed that separate pay bills in respect of employees appointed on or after 15 May 2003 were not being prepared by some DDOs of seven District Treasuries and thirteen Sub Treasuries. The details are depicted in **Annexure-XIV**.

Recommendation:

It is suggested that the Treasury should insist upon the DDOs to submit separate pay bills in respect of Government servants appointed on or after 15^h May 2003 so as to ensure proper drawl and accountal of deductions under National Pension Scheme.

3.12 Difference of Rs. 21,04,520/- in the figure shown in yearly statement of non postal stamps and sale receipt booked under Major Head 0030.

Test check of records of Non-postal Stamps accounts in District Treasuries/ Treasuries for the year 2021-22 revealed a difference of Rs. **21,04,520/-** in District Treasury Kinnaur between figures shown in yearly statement on Non-postal Stamps and sale receipt booked under Major Head 0030 in the account.

Recommendation:

The Department should put into place a mechanism to reconcile the sale of Non-postal Stamps as per Sale Register and the amount booked under the revenue Major Head 0030 to rule out the possibility of embezzlement.

3.13 Short and excess payment of revised House Rent Allowance.

Finance (Regulation) Department, Government of Himachal Pradesh vide its O.M. No. Fin I B (7) 1/2012 dated 28 February 2012 revised the rates of House Rent Allowance with effect from 01 March 2012, keeping alive the old terms and conditions for grant of this allowance.

Test check of salary data in District Treasuries/ Treasuries, revealed that in 223 cases pertaining to 11 District Treasuries and 36 Treasuries short payment of HRA had been made. Similarly in 55 cases pertaining to four District Treasuries and 13 Treasuries, excess payment of HRA amounting to Rs. 22,650/- had been made. The detail is given in **Annexure- XV & XVI**.

Recommendation:

It may please be ensured that House Rent Allowance may be authorized as per entitlement and excess payment may also be recovered under intimation to this office.

3.14 Short and excess payment of fixed Medical Allowances

Health Department, Government of Himachal Pradesh vide order No. HFW-B(A)2-6/2000-Part-III dated 29 April 2013 revised the rates of Fixed Medical Allowance from Rs. 250/- P.M. to Rs. 350/- P.M. with effect from 01 April 2013 while keeping alive the old terms and conditions for grant of this allowance.

During inspection of District Treasuries and Treasuries, it was noticed that in nine cases relating to one Treasury and four Sub Treasuries, short payment of Rs. 11,350/- of Fixed Medical Allowance was made. Similarly in four cases relating to three District Treasuries, excess payment of Rs. 51,600/- on account of fixed Medical Allowance was made. The details are given in **Annexure-XVII & XVIII**.

Recommendation:

It is suggested that the Government notification issued from time to time in respect of fixed medical allowance may please be adhered strictly and excess payment may be recovered from the official concerned under intimation to this office

3.15 Excess recovery on account of attached vehicles

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

Table – 2 Rates of fixed minimum charges

Sr. 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 and Treasuries, it was noticed that in six cases relating to six Treasuries, deductions on account of attached vehicle was made at excess rates which resulted in excess recovery of Rs. 17,000/- as detailed in **Annexure-XIX**.

Recommendation:

It is suggested that the Government notification issued from time to time in respect of Government vehicle attached with officers of the State Government may please be adhered strictly.

3.16 Non-stoppage of GPF contribution during three months before retirement

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

During inspection of District Treasuries and Treasuries, it was noticed that in thirty seven cases pertaining to six District Treasuries and thirteen Treasuries, irregular deduction of Rs.19,12,515/- was made on account of GPF subscription made for the last three months before retirement of the government servant. The details are shown in **Annexure-XX**.

Recommendation:

The subscriptions to the GPF should be stopped three months before the superannuation of Government Servant. The Department should make provisions in the IT system to ensure the compliance of this rule.

3.17 Non adjustment of advances amounting to Rs. 4,00,75,434/-

In accordance with the provisions contained in Rules 185 & 186 of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, the District Treasury Officers/ Treasury Officers may authorize advance drawl of the amount of Rs. 10,000/- only for each Head of Office and no subsequent advance shall be permitted by him unless first advance is duly accounted for. The advance shall have to be duly adjusted during the same financial year. It shall be the responsibility of the DDO concerned to get the advance adjusted during the same financial year in which it is drawn. Further, as per Rule 192 of the rules *ibid*, the District Treasury Officers/ Treasury Officers shall enter advances separately in the Advance Register. They shall monitor that these advances are accounted for within the same financial year.

During inspection of District Treasuries/ Treasuries for the year 2021-22, it was noticed that in eight cases advances amounting to Rs. 4,00,75,434/- were not adjusted in same financial year by three Treasuries. as detailed in **Annexure-XXI**.

Recommendation:

It is recommended that advance may please be adjusted with the approval of higher authorities under intimation to this office.

3.18 Failure to maintain specimen signatures of Senior Accounts Officers.

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

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

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

Recommendation:

The District Treasury Officers/ Treasury Officers may please adhere the provisions contained in Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017 in such cases.

3.19 Non-conducting of inspection by the departmental officers

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

As per the information supplied by the Director, Treasuries, and Accounts & Lotteies (HP) 6 treasuries had not been inspected by the concerned authorities as shown in **Annexure-XXIII**.

Recommendation:

The periodical inspection by the departmental officer is a check to ensure proper functioning of treasuries as provided under the rules and the same may be adhered strictly.

3.20 Serious irregularities noticed during inspection of Treasuries

During the local inspection of District Treasury, Kangra at Dharamshala it was noticed that misappropriation of double payment of Rs. 11,48,930/- had been made against

the single authority of Commutation by the employee who was engaged through outsource agency.

Recommendation:

Double payment against the single authority is a very serious lapse in the part of District Treasury, therefore, it is suggested that a mechanism may please be made to avoid such type of incidence and a review may also be conducted in other treasury to avoid loss to Government exchequer.

PART-4

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

IFMS is being run on the web page and access to this has been provided to the users through login passwords of the concerned sector in accordance with the role and function of users. During local inspections of Treasuries for the year 2021-22, following deficiencies were noticed:-

4.1 Non availability/ slow functioning of Internet facility.

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

During local inspection of District Treasuries/Treasuries it was noticed that in one District Treasuries and five Sub Treasuries internet facility was very slow to run the day to day office work in the treasuries as detailed in **Annexure-XXIV** .

Recommendation:

It is suggested that the matter may please be taken up with IT wing for smooth functioning of treasuries.

4.2 Non-availability of battery back-up

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

Recommendation:

The matter may please be taken up with the authority for smooth functioning of treasuries.

4.3 Other irregularity:

- Non-classification of recovered amount Rs. 20760/- from retiree on account of DCRG payment has been noticed in Palampur Sub-treasury.
- Non utilised cheque books have not been returned to concerned DFOs in Kullu & Bilaspur Treasuries.

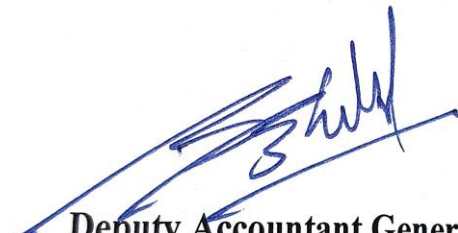
- **Recommendation:**

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

Inadequate response to Audit Findings:

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

A review of the Inspection Reports issued to 12 District Treasuries, one Capital Treasury, one Cyber Treasury, one GST Treasury three full fledged Treasuries and 90 Sub Treasuries revealed that 310 paragraphs relating to 147 Inspection Reports remained outstanding at the end of 31st March, 2023. Out of these 12 Inspection Reports containing 13 paragraphs had not been settled for more than five years. The year-wise position of the outstanding Inspection Reports and paragraphs is detailed in Appendix-‘A’.



**Deputy Accountant General
(A/cs & VLC)**

ANNEXURE- I (Para-1.1)**LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2022-23**

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
	Bilaspur District		Kinnaur District
1.	District Treasury Bilaspur	37	District Treasury Kinnaur at Reckong Peo
2.	Sub-Treasury Ghumarwin	38.	Sub-Treasury Pooh
3.	Sub-Treasury Nainadevi at Swarghat	39.	Sub-Treasury Sangla
4.	Sub-Treasury Jhandutta	40.	Sub-Treasury Moorang
	Chamba District	41.	Sub-Treasury Nichar
5.	District Treasury Chamba		Kullu District
6.	Pangi Treasury	42.	District Treasury Kullu
7.	Sub-Treasury Dalhousie	43.	Sub-Treasury Ani
8.	Sub-Treasury Chowari	44.	Sub-Treasury Banjar
9.	Sub-Treasury Bharmour	45.	Sub-Treasury Nirmand
10.	Sub-Treasury Tissa	46	Sub-Treasury Manali
11.	Sub-Treasury Salooni		Lahaul & Spiti District
12.	Sub-Treasury Holi	47	Distt. Treasury Lahual &. Spiti at Keylong
13.	Sub-Treasury Sihunta	48	Sub-Treasury Udaipur
14.	Sub-Treasury Bhalai	49	Kaza Treasury
	Hamirpur District		Mandi District
15.	District Treasury Hamirpur	50	District Treasury Mandi
16.	Sub-Treasury Barsar	51	Sub-Treasury Sunder Nagar
17.	Sub-Treasury Nadaun	52	Sub-Treasury Joginder Nagar
18.	Sub-Treasury Sujampur Tihra	53	Sub-Treasury Karsog
19.	Sub-Treasury Bhoranj	54	Sub-Treasury Sarkaghat
	Kangra District	55	Sub-Treasury Chachiot
20.	District Treasury Kangra at Dharamshala	56	Sub-Treasury Thunag
21.	Sub-Treasury Kangra	57	Sub-Treasury Nihri
22.	Sub-Treasury Dehra	58	Sub-Treasury Lad-Bhadhol
23.	Sub-Treasury Indora	59	Sub-Treasury Sandhol
24.	Sub-Treasury Nurpur	60	Sub-Treasury Bali Chowki
25.	Sub-Treasury Palampur	61	Sub-Treasury Kotli
26.	Sub-Treasury Jaisinghpur	62	Sub-Treasury Aut
27.	Sub-Treasury Jawali	63	Sub-Treasury Padhar
28.	Sub-Treasury Fatehpur	64	Sub-Treasury Baldwara
29.	Sub-Treasury Khundian	65	Sub-Treasury Dharampur
30.	Sub-Treasury Rakkar	66	Sub-Treasury Ner-Chowk
31.	Sub-Treasury Baijnath		Shimla District
32.	Sub-Treasury Kasba-Kotla	67	Capital Treasury, Shimla
33.	Sub-Treasury Dheera	68	District Treasury, Shimla
34.	Sub-Treasury Baroh	69	Cyber Treasury Shimla
35.	Sub-Treasury Shahpur	70	GST Treasury Shimla
36.	Sub-Treasury Nagrota Bagwan	71	Sub-Treasury, Suni

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
72	Sub-Treasury Chopal	92	Sub-Treasury Kamrau
73	Sub-Treasury Jubbal	93	Sub-Treasury Dadahu
74	Sub-Treasury Kotkhari	94	Sub-Treasury Nohradhar
75	Sub-Treasury Rampur		Solan District
76.	Sub-Treasury Rohru	95	District Treasury Solan
77	Sub-Treasury Theog	96	Sub-Treasury Arki
78	Sub-Treasury Kumarsain	97	Sub-Treasury Kandaghat
79	Sub-Treasury Nankhari	98	Sub-Treasury Kasauli
80	Sub-Treasury Junga	99	Sub-Treasury Nalagarh
81	Sub-Treasury Kupvi	100	Sub-Treasury Ramshahar
82	Sub-Treasury Nerwa	101	Sub-Treasury Krishangarh
83	Sub-Treasury Tikkar	102	Sub-Treasury Mamleeg
84	Sub-Treasury Chirgaon	103	Sub-Treasury Darlaghat
85.	Sub-Treasury Dodra-Kwar		Una District
	Sirmour District	104	District Treasury Una
86.	District Treasury Sirmour at Nahan	105	Sub-Treasury Haroli
87.	Sub-Treasury Pachhad	106	Sub-Treasury Bangana
88.	Sub-Treasury Paonta Sahib	107	Sub-Treasury Amb
89.	Sub-Treasury Rajgarh		Delhi
90.	Sub-Treasury Shillai	108	Delhi Treasury
91	Sub-Treasury Sangrah		

ANNEXURE-II (Para-2.1)**Delay in rendition of monthly account**

Month	Name of Treasury	Delay in days	
		Ist List	IInd List
4/2021	Chamba	01	--
4/2021	Solan	03	--
4/2021	Bilaspur	02	--
4/2021	Kaza	02	--
4/2021	Pangi	02	--
4/2021	Delhi	02	--
4/2021	Hamirpur	---	17
4/2021	Nahan	---	23
5/2021	Kangra	18	24
5/2021	Shimla(O)	14	29
5/2021	Una	19	18
5/2021	Chamba	17	--
5/2021	Solan	17	--
5/2021	Hamirpur	17	--
5/2021	Bilaspur	18	--
5/2021	Nahan	01	--
5/2021	Cto	13	23
5/2021	Kalpa	12	22
5/2021	Kullu	16	--
5/2021	Keylong	16	--
6/2021	Nahan	01	--
6/2021	Kaza	02	--
6/2021	Pangi	--	11
7/2021	Kaza	02	01
09/2021	Kaza	--	05
09/2021	Delhi	03	--
10/2021	Kaza	--	01
10/2021	Kalpa	02	--
11/2021	Kaza	23	02
11/2021	Pangi	21	06
12/2021	Kaza	01	02
02/2022	Kaza	01	--
02/2022	Pangi	04	--
03/2022	Kaza	01	--
03/2022	Delhi	02	02

ANNEXURE-III (Para-2.2)**Correction of accounts after submission**

Month	Name of District Treasuries	No. of requisition	(In Rs.)
Sept-21	Hamirpur	1	100000
Oct-21	Shimla	3	300186
Oct-21	Nahan	1	4300
Nov-21	Shimla	1	7861
Nov-21	Mandi	1	133000
Nov-21	Kullu	2	97520
Dec-21	Shimla	2	25981
Dec-21	Mandi	5	143600
Dec-21	Solan	1	1500
Dec-21	Kalpa	1	80
Dec-21	Capital	1	2000
Dec-21	Chamba	1	840
Jan-22	Shimla	5	143277
Jan-22	Nahan	1	5930
Feb-22	Mandi	1	338
Feb-22	Capital	1	18000
Mar-22	Shimla	1	51196
Mar-22	Kangra	4	21989022
Mar-22	Nahan	2	371000
Mar-22	Solan	1	76510
Mar-22	Chamba	2	791339
Mar-22 Sy	Nahan	1	26000
Mar-22 Sy	Kangra	1	1155416
Total		40	2,54,44,896

ANNEXURE-IV (Para 2.3)**Treasury wise detail of discrepancies in RBD figures**

Sr N.	Month	Treasury	Bank figure	Treasury figure	Difference	Adjusted	Net balance	
							Dr	Cr
1	09/2015	Cyber	718103 Cr.	0	718103 CR	164607 Dr.	0	553496
2	10/2015	Cyber	3627260 Cr.	0	3627260	3587833 Dr.	0	39427
3	11/2015	Cyber	2932675 Cr.	0	2932675 Cr	2414267 Dr.	0	518428
4	02/2018	D.T Dharamshala	686406 Dr.	0	686406 Dr.	0	686406	0
5	05/2018	D.T Nahan	31823 Dr.	0	31823 Dr.	0	31823	0
6	06/2018	D.T Dharamshala	475119 Dr.	0	475119 Dr	0	475119	0
7	06/2018	D.T Nahan	177987 Dr.	0	177987 Dr.	0	177987	0
8	06/2018	Cyber	1629705436 Cr	1572732581 Dr	56972855 Cr.	0	0	0
9	06/2018	Cyber	57913569Cr	0	57913569Cr		0	57913569
10	06/2018	D.T Dharamshala	475119 Dr	0	475119 Dr	0	475119	0
11	06/2018	D.T Mandi	106085766Dr	102419099Cr	3666667Dr	3669667Dr	0	3000
12	07/2018	D.T Hamirpur	1616623Dr	0	1616223Dr	0	1616223	0
13	07/2018	D.T Dharamshala	723274Dr	0	723274Dr	0	723274	0
14	07/2018	D.T Nahan	28337Dr	0	28337Dr		28337	0
15	08/2018	D.T Kangra	440008Dr	0	440008Dr		440008	0
16	08/2018	D. T Solan	639760Dtr	0	639760Dr		639760	0
17	09/2018	Cyber	3197101400Cr	3197093168Dr	8232Dr		8232	0
18	10/2018	D.T Nahan	61356Dr	0	61356Dr		61356	0
19	10/2018	D.T Dharamshala	423384Dr	0	423384Dr		423384	0
20	11/2018	D.T Nahan	61356Dr	0	61356Dr		61356	0
21	12/2018	D.T Nahan	51903Dr	0	51903Dr		51903	0
22	05/2019	D.T Kullu	64627522Dr	64600224Cr	27298Dr		27298	0
23	05/2019	Cyber	2960591206Cr	2960607844Dr	16638Dr		16638	0
24	06/2019	Cyber	2448908906Cr	2448904320Dr	4586Cr		0	4586
25	09/2019	D.T Solan	744354Dr	0	744354Dr	39640Dr	783994	0
26	12/2019	D.T Nahan	39668Dr	0	39668Dr		39668	0
27	03/2020	D.T Mandi	43054Dr	0	43054Dr		43054	0
28	12/2020	D.T Chamba	17460Dr	0	17460Dr		17460	0
29	02/2021	D.T Nahan	66993Dr	535944Cr	468951Cr	334965Dr	0	133986
30	04/2021	D.T Dharamshala	886235Dr	0	886235Dr		886235	0
31	09/2021	D.T Shimla	262328792Dr	262328492Cr	300Dr		300	0
32	06/2018	D.T Shimla	58844336Dr	58844386Cr	50Cr	15863315Dr	15863265	0
33	06/2018	D.T Solan	177987Dr	866100Cr	688113Cr	933130Dr	245017	0
34	06/2019	D.T Shimla	1078222741Dr	1078935943Cr	713202Cr		0	713202
35	07/2019	D.T Solan	785779Dr	0	785779Dr		785779	0
36	04/2020	D.T Nahan	66993Dr	58716Cr	8277Dr	66993Cr	0	58716
37	08/2015	D.T Hamirpur	1200000Cr	0	1200000Cr	0	0	1200000
38	04/2018	D.T Solan	0	283134Cr	283134Cr	188756Dr	0	94378
39	07/2018	D.T Solan	471890Dr	86136Cr	385754Dr	0	385754	0

40	01/2019	D.T Shimla	64425929Dr	64416069Cr	9860Dr	0	9860	0
41	02/2019	D.T Shimla	63025369Dr	63015509Cr	9860Dr		9860	0
42	04/2020	D.T Dharamshala	724805Dr	701256Cr	23549Dr	701256Dr	724805	0
43	05/2020	D.T Nahan	20440Dr	0	20440Dr		20440	0
44	07/2010	D.T Nahan	6930149Dr	7449741Cr	519592Cr	3100Dr	0	516492
45	07/2020	D.T Shimla	3759252Cr	4366351Dr	607099Dr	0	607099	0
46	11/2010	D.T Solan	78516566Dr	70798630Cr	717936Dr		717936	0
47	12/2010	D.T Nahan	36390529Dr	36343490Cr	47039Dr	9900Cr	37139	0
48	05/2011	D.T Bilaspur	86567806Dr	87297462Cr	729656Cr		729656	0
49	04/2019	D.T Solan	831631Dr	1520469Cr	688835Cr		0	688835
50	05/2019	D.T Solan	688835Dr	0	688835Dr		688835	0
51	06/2019	D.T Solan	688835Dr	1375325Cr	686490Cr		0	686490
52	07/2019	D.T Solan	686490Dr	702068Cr	15578Cr		0	15578
53	08/2019	D.T Solan	702068Dr	681825Cr	20243Dr	681825Dr	702068	0
54	06/2021	D.T Nahan	29358Dr	174838Cr	145480Cr		0	145480
55	08/2018	D.T Shimla	6814014Dr	6042014Cr	702000Dr		702000	0
56	08/2019	D.T Shimla	7546147Dr	7585522Cr	39375Cr		0	39375
57	06/2020	D.T Solan	0	203797Cr	203797Cr	203712Dr	0	85
58	02/2021	D.T Solan	0	198231Cr	198231Cr		0	198231
59	10/2021	D.T Solan	0	217394Cr	217394Cr		0	217394
60	06/2021	D.T. Nahan	29358Dr	174838Cr	145480Cr	0	0	145480
Total							29944447	63886228

ANNEXURE-V (Para- 3.1)

Detail of District Treasuries/Sub Treasuries inspected by the Office of the Pr.Accountant General. (A&E), Himachal Pradesh. Shimla, during 2022-23 for the year 2021-22

Sl. No	Distt. Treasury	Sl.No	Treasury	Period of Inspection
1.	Distt. Treasury, Bilaspur			2021-22
		1	Jhandutta	2021-22
		2	Sri Naina Devi Ji at Swarghat	2021-22
2.	Distt. Treasury, Chamba			2021-22
		3	Tissa	2021-22
		4	Salooni	2021-22
		5	Sihunta	2021-22
3	Distt. Treasury, Hamirpur			2021-22
		6	Sujanpur	2021-22
4.	Distt. Treasury Kangra at Dharamsala			2021-22
		7	Kangra	2021-22
		8	Indora	2021-22
		9	Palampur	2021-22
		10	Jaisinghpur	2021-22
		11	Jawali	2021-22
		12	Fatehpur	2021-22
		13	Baijnath	2021-22
		14	Dheera	2021-22
		15	Baroh	2021-22
5.	Distt. Treasury Kinnaur at Reckong Peo			2021-22
		16	Pooh	2021-22
6.	Distt. Treasury, Kullu			2021-22
		17	Anni	2021-22
		18	Banjar	2021-22
		19	Nirmand	2021-22
		20	Manali	2021-22
7.	Distt. Treasury Lahaul Spiti at Keylong			2021-22
		21	Udaypur	2021-22
8.	Distt. Treasury, Mandi			2021-22

		22	Joginder Nagar	2021-22
		23	Karsog	2021-22
		24	Chachiot	2021-22
		25	Thunag	2021-22
		26	Nihri	2021-22
		27	Sandhol	2021-22
		28	Balichowki	2021-22
		29	Aut	2021-22
		30	Padhhar	2021-22
9.	Distt. Treasury, Shimla (Ordinary)			2021-22
		31	Sunni	2021-22
		32	Chopal	2021-22
		33	Rampur	2021-22
		34	Kumarsain	2021-22
		35	Nankhari	2021-22
		36	Junga	2021-22
		37	Kupvi	2021-22
		38	Nerwa	2021-22
10.	Distt. Treasury Sirmour at Nahan			2021-22
		39	Pachhad	2021-22
		40	Rajgarh	2021-22
		41	Shilai	2021-22
		42	Sangrah	2021-22
		43	Kamrau	2021-22
		44	Dadahu	2021-22
		45	Nauradhar	2021-22
11.	Distt. Treasury, Solan			2021-22
		46	Kasauli	2021-22
12.	Distt. Treasury, Una			2021-22
13	Cyber Treasury			2021-22
14	G.S.T. Treasury			2021-22
15	Kaza (full fledged Treasury)			2021-22
16.	Pangi (full fledged Treasury)			2021-22
17	Capital Treasury			2021-22

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

Sr. No.	Name of Treasury	Date of Dispatch of IR's	Due date of 1 st Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1.	Kasauli	12-05-2022	11-06-2022	25-07-2022	-	2	12
2.	Manali	24.06.2022	23-07-2022	12-08-2022	-	1	17
3.	Aut	24.06.2022	23-07-2022	12-08-2022	-	1	17
4.	Banjar	24.06.2022	23-07-2022	07-09-2022	-	2	12
5.	Ani	24.06.2022	23-07-2022	07-09-2022	-	2	12
6.	Kumarsain	24.06.2022	23-07-2022	12-08-2022	-	1	17
7.	Nankhari	24.06.2022	23-07-2022	01-08-2022	-	1	6
8.	Sangrah	24.06.2022	23-07-2022	12-08-2022	-	1	17
9.	Nauradhar	24.06.2022	23-07-2022	12-08-2022	-	1	17
10.	Dadahu	24.06.2022	23-07-2022	12-08-2022	-	1	17
11.	Rajgarh	24.06.2022	23-07-2022	12-08-2022	-	1	17
12.	Kupvi	29-06-2022	28-07-2022	07-11-2022	-	5	8
13.	Nerwa	29-06-2022	28-07-2022	07-09-2022	-	2	8
14.	Chopal	29-06-2022	28-07-2022	07-09-2022	-	2	8
15.	Shilai	29-06-2022	28-07-2022	07-09-2022	-	2	8
16.	Kamrau	29-06-2022	28-07-2022	07-09-2022	-	2	8
17.	Chamba	06-07-2022	05-08-2022	03-10-2022	-	3	8
18.	Sihunta	06-07-2022	05-08-2022	07-09-2022	-	2	1
19.	Mandi	30-08-2022	29-09-2022	07-11-2022	-	2	7
20.	Udaipur	30-08-2022	29-09-2022	07-11-2022	-	2	7
21.	Pooh	30-08-2022	29-09-2022	17-11-2022	-	2	17
22.	Capital Shimla	30-08-2022	29-09-2022	03-10-2022	-	1	3
23.	Shri nainadevi	14-09-2022	13-10-2022	17-11-2022	-	2	2
24.	Cyber Try.	14-09-2022	13-10-2022	12-12-2022	-	1	28
25.	G.S.T Try.	14-09-2022	13-10-2022	12-12-2022	-	1	28
26.	Hamirpur	14-09-2022	13-10-2022	17-11-2022	-	2	2
27.	Shimla (O)	11-10-2022	10-11-2022	29-12-2022	-	2	19
28.	Padhar	11-10-2022	10-11-2022	28-11-2022	-	1	18

29.	Jogindernagar	11-10-2022	10-11-2022	11-12-2022	-	2	-
30.	Baijnath	11-10-2022	10-11-2022	12-12-2022	-	2	1
31.	Sandhol	11-10-2022	10-11-2022	12-12-2022	-	2	1
32.	Jai shinghpur	11-10-2022	10-11-2022	12-12-2022	-	2	1
33.	Bilaspur	11-10-2022	10-11-2022	03-01-2022	-	1	22
34.	Nahan	11-10-2022	10-11-2022	03-01-2022	-	1	22
35.	Pachhad	11-10-2022	10-11-2022	17-11-2022	-	1	7
36.	Salooni	29-11-2022	28-12-2022	20-03-2023	-	3	20
37.	Tissa	29-11-2022	28-12-2022	20-03-2023	-	3	20
38.	Balichowki	29-11-2022	28-12-2022	30-01-2023	-	1	28
39.	Keylong	29-11-2022	28-12-2022	20-03-2023	-	3	20
40.	Solan	19-12-2022	18-01-2023	20-03-2023	-	3	1
41.	Kinnaur	19-12-2022	18-01-2023	23-03-2023	-	3	4
42.	Nirmand	19-12-2022	18-01-2023	23-03-2023	-	3	4
43.	Sunni	19-12-2022	18-01-2023	21-02-2023	-	2	1
44.	Una	04-01-2023	03-02-2023	20-03-2023	-	1	13

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

Sr No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No of Cases	Amount
1	S.T. Swarghat	2021-22	02	01	751
2	D.T. Chamba	2021-22	07	02	228
3	S.T. Jaisinghpur	2021-22	03	01	608
4	S.T. Jawali	2021-22	04	01	2256
5	D.T. Kinnaur at R/Peo	2021-22	02	01	2667
6	S.T. Pooh	2021-22	02	07	40185
7	S.T. Anni	2021-22	04	01	119
8	D.T. Mandi	2021-22	04	04	14901
9	S.T. Chachiot	2021-22	02	01	202
10	S.T. Chopal	2021-22	03	01	772
11	S.T. Nankhadi	2021-22	03	01	1250
12	S.T. Junga	2021-22	03	01	413
13	S.T. Kupvi	2021-22	03	01	542
14	S.T. Sangrah	2021-22	04	01	251
15	D.T. Solan	2021-22	04	02	773
16	Capital Try.	2021-22	02	02	21457
Total				28	87375

ANNEXURE- VIII (Para- 3.7)**Excess payment of Family pension after attaining the age of 25 years to Rs.0.80 lakh**

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment/	No. of cases	By Bank	By Try.	Treasury wise Total
1	D.T. Chamba	2021-22	02	Excess Payment	01			37367
2	D.T. Kinnaur at R/Peo	2021-22	08	Excess Payment	01			35370
3	D.T. Kullu	2021-22	07	Excess Payment	01			2836
4	D.T. Nahan at Sirmour	2021-22	06	Excess Payment	05			3251
Total					08			78,824

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

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment	No. of cases	By Bank	By Try.	Treasury wise Total
1.	D.T.Chamba	2021-22	03	Irregular payment of pension after death of pensioners	04			22629
2	D.T.Hamirpur	2021-22	02	-do-	09			291448
3	D.T. kangra at Dharamshala	2021-22	05	-do-	08			253387
4.	D.T.Mandi	2021-22	01	-do-	10			331390
5	D.T Sirmour at Nahan	2021-22	03	-do-	02			105855
6	D.T Solan	2021-22	01	-do-	06			86278
7	D.T Una	2021-22	01	-do-	03			24610
Total					42			11,15,597

ANNEXURE- X (3.9)**Non grant of Additional Pension Allowance**

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases
1	D.T Sirmour at Nahan	2021-22	12	07
Total				07

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

Sr. No.	Name of Treasury	IR	Para No.	No. of Cases	Amount
1	D.T. Hamirpur	2021-22	01	01	49922
2	D.T. Kullu	2021-22	01	04	115304
3	D.T. Keylong	2021-22	06	01	33075
4	D.T. Sirmour at Nahan	2021-22	04	01	47460
5	D.T Una	2021-22	03	01	7574
Total				8	12,91,335

ANNEXURE- XII (3.12)
Authorization of bills without budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Amount authorized without budget (Rs.in Lakh)
1.	S.T. Jhandutta	2021-22	01	01	01	5.89
2.	S.T Tissa	2021-22	03	01	01	0.91
3.	S.T Baijnath	2021-22	01	01	01	5.98
Total					03	12.78

ANNEXURE- XIII (3.12)**Authorization of payment in excess of sanctioned budget**

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Excess amount authorized (in lakh)
1	D.T.Bilaspur	2021-22	02	-	04	04.22
2	S.T.Naina devi ji at Swarghat	2021-22	02	-	01	0.59
3	D.T.Chamba	2021-22	04	-	02	16.66
4	D.T.Hamirpur	2021-22	05	-	02	04.19
5	D.T.Kangra at D/Shala	2021-22	08	-	04	11.75
6	S.T. Kangra	2021-22	03	-	03	26.98
7	S.T Palampur	2021-22	01	-	01	0.34
8	S.T Jaisinghpur	2021-22	02	-	01	01.42
9	S.T Jawali	2021-22	06	-	02	0.93
10	S.T Baijnath	2021-22	01	-	01	3.94
11	D.T. Kinnaur at R/Peo	2021-22	01	-	05	21.52
12	S.T. Kullu	2021-22	04	-	04	24.33
13	S.T Udaypur	2021-22	01	-	01	6.73
14	D.T. Mandi	2021-22	03	-	03	11.69
15	S.T. Padhhar	2021-22	01	-	01	6.46
16	D.T. Shimla	2021-22	03	-	03	3.37
17	S.T Rampur	2021-22	02	-	03	8.00
18	D.T Nahan	2021-22	02	-	02	3.04
19	D.T. Solan	2021-22	03	-	04	9.04
20	D.T. Una	2021-22	06	-	02	4.20
21	Kaza Try	2021-22	02	-	01	2.24
22	Pangi Try	2021-22	02	-	01	1.16
23	Capital Try	2021-22	04	-	02	6.66
Total					53	179.49

ANNEXURE- XIV (3.13)**Non preparation of separate pay bills in respect of Govt. servants joining on or after 15-5-2003**

Sr. No.	Name of Treasury	I.R.	Para No.
1.	D.T.Bilaspur	2021-22	04
2.	D.T. Chamba	2021-22	06
3.	S.T Sihunta	2021-22	01
4.	D.T. Hamirpur	2021-22	06
5.	S.T Kangra	2021-22	02
6.	S.T. Indora	2021-22	03
7.	S.T. Jawali	2021-22	05
8.	D.T. Kinnaur at R/Peo	2021-22	03
9.	S.T. Pooh	2021-22	03
10.	D.T. Kullu	2021-22	08
11.	S.T. Anni	2021-22	03
12.	S.T. Banjar	2021-22	03
13.	D.T. Keylong	2021-22	02
14.	S.T. Balichowki	2021-22	02
15.	D. T. Shimla	2021-22	04
16.	S.T. Nankhadi	2021-22	02
17.	S.T. Pachhad	2021-22	02
18.	S.T. Sangrah	2021-22	02
19.	S.T. Nauradhar	2021-22	02
20.	S.T. Kasauli	2021-22	02

ANNEXURE- XV (3.15)**Short Payment of HRA**

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1	D.T. Bilaspur	2021-22	05	05
2	S.T. Jhandutta	2021-22	02	02
3	D.T.Chamba	2021-22	05	04
4	S.T. Tissa	2021-22	01	09
5	S.T Salooni	2021-22	01	08
6	S.T. Sihunta	2021-22	03	08
7	D.T Hamirpur	2021-22	03	04
8	S.T Sujanpur	2021-22	01	02
9	D.T Kangra at D/shala	2021-22	04	07
10	S.T. Kangra	2021-22	01	09
11	S.T. Indora	2021-22	01	14
12	S.T. Jaisinghpur	2021-22	01	11
13	S.T. Jawali	2021-22	01	08
14	S.T. Fatehpur	2021-22	01	01
15	S.T. Baijnath	2021-22	02	06
16	S.T. Dheera	2021-22	01	05
17	S.T. Baroh	2021-22	02	01
18	D.T Kinaur at peo	2021-22	05	09
19	S.T Pooh	2021-22	05	08
20	S.T. Anni	2021-22	01	05
21	S.T. Nerwa	2021-22	01	01
22	S.T. Banjar	2021-22	01	01
23	S.T. Nirmand	2021-22	01	05
24	S.T. Manali	2021-22	01	05
25	D.T Keylong	2021-22	04	04
26	S.T. Udaypur	2021-22	02	14
27	D.T Mandi	2021-22	02	08
28	S.T. Karsog	2021-22	01	03
29	S.T. Chachiot	2021-22	01	03
30	S.T. Thunag	2021-22	01	04
31	S.T. Nihri	2021-22	01	02
32	S.T. Balichowki	2021-22	01	03
33	S.T. Aut	2021-22	01	04
34	D.T. Shimla	2021-22	02	06
35	S.T. Sunni	2021-22	01	08
36	S.T.Chopal	2021-22	01	04
37	S.T.Kumarsain	2021-22	01	02
38	S.T Nankhari	2021-22	01	02
39	D.T. Sirmour at Nahan	2021-22	13	07
40	S.T. Pachhad	2021-22	01	01
41	S.T. Shilai	2021-22	02	03
42	S.T. Sangrah	2021-22	03	06
43	S.T Dadahu	2021-22	02	01
44	D.T. Solan	2021-22	02	03
45	D.T.Una	2021-22	05	12
46	Kaza Try	2021-22	01	06
47	Capital Try Shimla	2021-22	01	06
Total				223

ANNEXURE-XVI (3.15)**Excess Payment of HRA**

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T.Chamba	2021-22	1	2	3350
2.	S.T. Tissa	2021-22	2	1	700
3.	S.T Salooni	2021-22	2	1	450
4.	S.T Sihunta	2021-22	2	2	2150
5.	S.T Indora	2021-22	2	8	850
6.	S.T Jawali	2021-22	2	8	1650
7.	S.T. Fatehpur	2021-22	2	2	600
8.	S.T. Manali	2021-22	2	1	600
9.	S. T. Udaypur	2021-22	3	5	2750
10.	D.T. Shimla	2021-22	1	1	2000
11.	S.T. Sunni	2021-22	3	1	1600
12.	D.T. Nahan	2021-22	9	5	3100
13.	S. T. Rajgarh	2021-22	2	1	300
14.	S.T. Shilai	2021-22	2	3	750
15.	D.T. Una	2021-22	4	1	450
16.	Try. Pangi	2021-22	1	12	600
17.	Capital Try. Shimla	2021-22	3	1	750
Total				55	22650

ANNEXURE- XVII (3.16)**Excess Payment of fixed Medical Allowance.**

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	D.T.Kullu	2021-22	03	02	34100
2.	D.T. Nahan	2021-22	11	01	1500
3.	D.T. Una	2021-22	02	01	16000
Total				04	51600

ANNEXURE- XVIII (3.16)
Less Payment of fixed Medical Allowance.

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	S.T. Jawali	2021-22	03	01	1200
2.	S.T. Fatehpur	2021-22	03	01	1100
3.	S.T. Junga	2021-22	01	05	250
4.	S.T. Kupvi	2021-22	01	01	3600
5.	D.T. Nahan	2021-22	10	01	5200
Total				09	11350

ANNEXURE- XIX (3.17)
Excess deduction of Govt. attached vehicle.

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Excess Deduction
1.	D.T Hamirpur	2021-22	07	Sh. Rakesh Kumar,AE HP-04-20700	900
2.	S.T.Kangra	2021-22	04	1.Abhishek Verma IP01-26305 2. Sh. Shashi Pal IP01-23818	1350
3.	S.T Fatehpur	2021-22	05	Sh. Rajkumar IP18-11203	675
4	S.T Anni	2021-22	02	Sh. Chet Singh IP01-21559	7200
5	S.T. Pooh	2021-22	01	Sh. Ramsen Negi IP14-18087	525
5	S.T Banjar	2021-22	02	Sh. Chaman Singh IP42-10039	900
6	S.T Manali	2021-22	03	1.Sh.Anoop Sharma IP07-15277 2.Sh.Pawan Kumar IP07-12128	2100
7	D.T Nahan	2021-22	07	1.Smt.Sarita Kumari IP33-23465 2.Sh.Rajinder Devi IP37-10475	1600
8	Capital Try. Shimla	2021-22	06	Sh. Rojif Shekh IP01-13304	1750
	Total				17000

ANNEXURE- XX (3.18)**Non stopped GPF contribution for the last three months before retirement of subscriber**

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1	D.T. Bilaspur	2021-22	01	04	188000
2	S.T Sihunta	2021-22	02	02	95000
3	D.T Kinnour at R/Peo	2021-22	06	02	120000
4	D.T. Kullu	2021-22	02	03	104000
5	S.T. Nirmand	2021-22	03	01	45000
6	D.T. Keylong	2021-22	08	03	68000
7	S.T. Karsog	2021-22	02	02	105000
8	S.T. Nihri	2021-22	02	01	57000
9	D.T. Shimla	2021-22	05	02	120000
10	S.T. Sunni	2021-22	04	02	150000
11	S.T. Rampur	2021-22	03	02	110000
12	S.T. Junga	2021-22	02	01	95000
13	D.T. Nahan	2021-22	01	05	371515
14	S.T. Rajgarh	2021-22	01	01	15000
15	S.T. Sangrah	2021-22	01	01	25000
16	S.T. Dadahu	2021-22	01	01	30000
17	S.T. Nauradhar	2021-22	02	01	46500
18	S.T. Kasuali	2021-22	01	01	80000
19	Try. Kaza	2021-22	04	03	87500
Total				37	1912515

ANNEXURE - XXI (3.19)**Non adjustment of advances.**

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of cases	Amount	Remarks
1.	D.T Hamirpur	2021-22	04	02	29325000	Non adjustment of advances in financial year
2.	S.T. Dheera	2021-22	02	01	1110	2021-22
3.	S.T Rampur	2021-22	04	01	225000	-do-
4.	D.T. Nahan	2021-22	05	03	379324	-do-
5.	Capital Treasury	2021-22	05	02	10145000	-do-
Total				09	4,00,75,434	

ANNEXURE- XXII (3.20)**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 Jhandutta	2021-22	03	02
2.	S.T Sujapur	2021-22	03	02
3.	D.T. Kinnaur at R/Peo	2021-22	04	06
4.	S.T Pooh	2021-22	04	02
Total				12

ANNEXURE- XXIII (Para 3.21)**Non conducting of inspection by the departmental officers.**

Sr.No.	Name of Treasury
1.	Sub Treasury Salooni
2.	Sub Treasury Chopal
3.	Sub Treasury Salooni Kupvi
4.	Sub Treasury Nerwa
5.	Treasury Kaza
6.	Treasury Pangi

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

Sr.No.	Name of Treasury	Inspection Report	Para No.
1	S.T. Tissa	2021-22	5
2	S.T. Jaisinghpur	2021-22	5
3	D.T. Mandi	2021-22	5
4	S.T . Sandhol	2021-22	2
5	S.T Paddhar	2021-22	3
6	Try Pangi	2021-22	4

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

Sr.No.	Name of Treasury	Inspection Report	Para No.	Remarks
1	S.T. Jhandutta	2021-22	4	Non functioning / slow functioning of Internet
2	S.T. Joginder Nagar	2021-22	4	-do-
3	S.T. Chachiot	2021-22	4	-do-
4	S.T . Sandhol	2021-22	3	-do-
5	S.T Paddhar	2021-22	2	-do-
6	S.T Chopal	2021-22	4	-do-
7	S.T. Kumarsain	2021-22	3	-do-
8	S.T Kupvi	2021-22	4	-do-
9	S.T Nerwa	2021-22	3	-do-
10	S.T Pacchad	2021-22	4	-do-
11	S.T Shilai	2021-22	4	-do-
12	D.T Kamrau	2021-22	1	-do-
13	S.T Dadahu	2021-22	3	-do-
14	S.T. Kasauli	2021-22	3	-do-
15	Try. Kaza	2021-22	6	-do-
16	Try. Pangi	2021-22	3	-do-

Appendix 'A'**Year-wise breakup of outstanding IR and paras as on 31.03.2023:**

Year	IR	Paras
2005-06	2	2
2006-07	1	1
2007-08	1	2
2012-13	1	1
2014-15	2	2
2015-16	3	3
2016-17	2	2
2017-18	8	8
2018-19	5	5
2019-20	21	21
2020-21	47	86
2021-22	54	177
Total	147	310