Annual Review on the Working of Treasuries in Himachal Pradesh for the Year 2024-2025.

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

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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 Principal 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.

To 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 Principal 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 2024-25 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 inspection of Treasuries.
Part 4: Subject Specific Compliance Audit on "Disbursement of Pensionary Benefits"
Part 5: Inadequate response to Audit Findings.

I hope this Annual Review Report 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 Report.

Date:

Pr. Accountant General (A&E)
Himachal Pradesh, Shimla

HIGHLIGHTS

- As on 31st March 2025, there were 172 old outstanding Treasury Inspection Reports containing 574 paras.

  (Appendix 'A')

- In twenty cases, an amount of Rs. 5,67,016.00 of National Pension System, remained unposted.

  (Paragraph 3.4)

- There was misclassification of expenditure amounting to Rs. 2.22 lakh under Group Insurance Scheme.

  (Paragraph 3.5)

- The treasuries authorised bills amounting to Rs. 9.85 crore without budget provision and Rs. 9.46 crore in excess of available budget.

  (Paragraph 3.6)

- The separate pay bill in respect of employees appointed on or after 15th May 2003 were not prepared in some instances.

  (Paragraph 3.7)

- There were cases of short and excess payments of Fixed Medical Allowances and short and excess recoveries on account of attached vehicles.

  (Paragraph 3.8 & 3.9)

- Advances amounting to Rs. 40.44 lakh were pending for adjustment after close of the financial year.

  (Paragraph 3.11)

- The treasuries did not maintain the specimen signature of Sr.A.Os and payments were authorised without matching the signatures.

  (Paragraph 3.12)

- Departmental officers did not carry out the prescribed inspections.

  (Paragraph 3.13)

- There were irregular payment cases of pensionary benefits after death of pensioners amounting to Rs. 18,65,535.

  (Paragraph 4.2)

PART-1

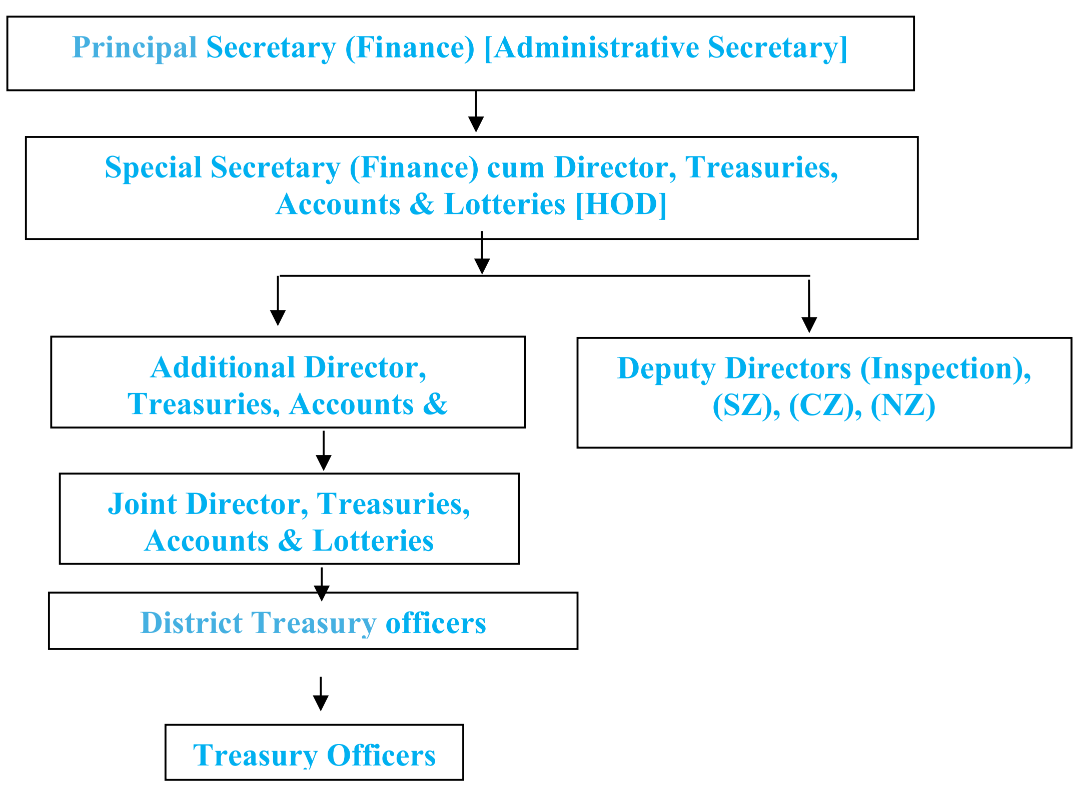
INTRODUCTION

1.1 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 payments 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, one SNA Treasury 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 and shortage of manpower in treasuries during the year 2023-24 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	2023-24	931	477	454	49

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 transmit the treasury accounts through electronic data to the office of Pr. Accountant General (A&E) except cyber, GST and SNA treasuries. The accounting data of all vouchers, except refund, GIA and DC vouchers, are fed in Voucher Level Compilation (VLC) application in office of Pr. Accountant General (A&E) through bulk posting. The electronic data of salary vouchers are being received with digital signature. 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 List 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 2023-24 & 2024-25, 09 District Treasuries & 06 Treasuries and 09 District Treasuries and 03 Treasuries delayed the accounts of first and second lists by 1 to 18 days, respectively. Non-submission of monthly accounts on time, results in delays in 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 timelines for submission of accounts to the office of the Pr. Accountant General (A&E).

2.2 Correction of accounts after submission

Thirty-five requisitions involving Rs. 75.05 lakh and forty-eight requisitions involving Rs. 2032.66 lakh for correction in accounts through revised accounts (TA-37) were received during 2023-24 & 2024-25 respectively, in the office of Pr. Accountant General (A&E) from 12 District Treasuries/ Treasuries. This indicates that records were not being maintained properly at initial stage in these treasuries. The details are given in **Annexure-III.**

Recommendation:

It may be ensured that the records are maintained properly.

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

As on 31 March 2025, in four cases pertaining to two Treasuries, there was aggregate difference of Rs. 96,72,43,732 (Dr.) and Rs. 1,12,46,72,354 (Cr.) between Bank and Treasury figures as per detail given in **Annexure-IV**.

Recommendation:

Regular reconciliation of difference may be ensured.

2.4 Other shortcomings 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 subscribers. It was, however, observed that in some cases the subscriptions to GPF continued till retirement of the subscribers. Resultantly, the unauthorized credits were taken into account without allowing interest. Similarly, in retention cases, a 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 amounts of DA arrear of retired subscribers were deposited in their GPF accounts.

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 was noticed that final payments to the retirees were not made within stipulated period of three months from the date of issue of authority. Consequently, 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:

Necessary provision may be made in the IT system to stop the GPF subscriptions before three months of the superannuation. GPF Subscriptions may be booked under correct Minor head and ensure timely payment of GPF amount to subscribers.

PART-3

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 2024-25 (Transaction Year 2023-24) 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; three full-fledged Treasuries and 41 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 2025, a total of 172 Inspection Reports (IRs) containing 574 paras were outstanding due to non-compliance/submission of replies. Out of these, 9 IRs containing 11 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 20 District Treasury Officers/ Treasury Officers had not submitted the initial replies to IRs within prescribed period. Delays ranged up to Nine Months and four days, as detailed in **Annexure-VI.**

Recommendation:

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 minimized.

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 2022-23 & 2023-24 at District Treasuries/ Treasuries revealed that in 20 cases an amount of Rs. 5,67,016.00 relating to National Pension System was not posted/ booked or partly posted by five District Treasury Officers and fifteen Treasury Officers. as detailed in **Annexure-VII.**

Recommendation:

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

3.5 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2022-23 & 2023-24 available in HPOLTIS system of District Treasuries/ Treasuries, it was noticed that payment amounting to Rs. 2.22 lakh made on account of Insurance Fund had been wrongly booked under Saving Fund by District Treasuries Shimla, Mandi & Nahan and Sub Treasuries Paddhar, Pachhad, Jawali & Sunni. The wrong booking resulted in incorrect estimation of interest due on Savings Fund. The details are given in **Annexure-VIII.**

***Recommendation*:**

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

3.6 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 2022-23 & 2023-24 in District Treasuries/ Treasuries, it was noticed that in 12 cases, twelve Treasury Officers had authorized an amount of Rs. 9.85 crore without budget provision under the SOEs. The details are shown in **Annexure- IX**. Similarly, 10 District Treasury Officers and 23 Treasury Officers had authorized an amount of Rs. 9.46 crore in **excess** of sanctioned budget provision. Unauthorized drawal of funds is not only a violation of sanctions granted by the Legislature but also leads to financial indiscipline. The details are given in **Annexure-X.**

***Recommendation*:**

Expenditure control register may be maintained to avoid excess expenditure over budget provisions or expenditure without budget and necessary approval may be obtained from concerned authorities to regularize the above irregularities.

3.7 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 DDOs of twenty-seven District Treasuries/Treasuries/Sub Treasuries. The details are depicted in **Annexure-XI**.

Recommendation:

The Treasury should insist upon the DDOs to submit separate pay bills in respect Ggovernment servants appointed on or after 15h May 2003 so as to ensure proper drawl and accounting of deductions under National Pension Scheme.

3.8 Short/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 Sub Treasury Shillai that short payment of Rs. 850/- of Fixed Medical Allowance was made.

Recommendation:

It is suggested that the Government notification issued from time to time may be adhered strictly and excess payment may be recovered from the official concerned.

3.9 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 revised 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 seventeen cases relating to fourteen Treasuries, deductions on account of attached vehicle was made at higher than prescribed rates which resulted in excess recovery of Rs. 40,065 /- as detailed in **Annexure-XII**. Similarly, seven cases relating to five Distt. Treasuries, deduction on account of attached vehicles were made at less rates which resulted in short payment of Rs. 13,625 /- as detailed in **Annexure XIII.**

Recommendation:

Notifications issued by the Government may be adhered to strictly.

3.10 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 twenty-three cases pertaining to five District Treasuries and eighteen Treasuries, irregular deduction of Rs.26,37,001/- was made on account of GPF subscription for the last three months before retirement of the government servant. The details are shown in **Annexure-XIV.**

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 compliance of this rule.

3.11 Non adjustment of advances amounting to Rs. 40,43,902/-

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 2023-24, it was noticed that in nineteen cases, advances amounting to Rs. 40,43,902/- were not adjusted in same financial year by eleven Treasuries, as detailed in **Annexure-XV.**

Recommendation:

Advances may be adjusted within the same financial year.

3.12 Failure in maintaining 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 Accounts 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 Sub Treasury specimen signatures of the Senior Accounts Officers were not available in record and payments on the authorities of Accounts office were being passed without matching signatures.

Thus, bypassing 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 adhere to the provisions contained in Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017 in such cases.

3.13 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, Accounts & Lotteries (HP) 09 treasuries had not been inspected by the concerned authorities as shown in *Annexure*-**XVI**

Recommendation:

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

PART-4

Subject Specific Compliance Audit on "Disbursement of Pensionary Benefits"

4.1 Irregular payment of pensionary benefits Rs. 2,69,853/-

Rule 54 of CCS Pension Rules, 1972 provides that family pension is to be paid to:

<table>
<tr><th>Member of Family</th><th>Eligibility</th><th>Other Conditions</th></tr>
<tr><td>Son</td><td>Till marriage or he attains the age of 25 or starts earning his livelihood at the rate Rs. 9000/ p.m., whichever is earlier</td><td rowspan="2">If suffering from a mental or physical disability (including adopted son or daughter, stepson or daughter and son or daughter born after retirement of the pensioner) payable for life even after attaining the age of 25 years. Disability must have existed before the death of the Government servant or pensioner and his or her spouse. Marriage by a child who is suffering from a disability will not render him or her ineligible for family pension.</td></tr>
<tr><td>Daughter</td><td>Unmarried/widowed or divorced daughter, till marriage or starts earning her livelihood, whichever is earlier.</td></tr>
</table>

During test check, record of pension payment revealed that two District Treasury Officers violated the above rule and made irregular payment of Rs. 2,69,853/- to three family pensioners even after their attaining the age of 25 years. The details are given below: -

Sr. No.	Name of Treasury	No. of cases	Amt. (in Rs.)
1.	DT Solan	01	115518
2	DT Kangra	02	154335
		03	**269853**

Recommendation:

The necessary checks may be ensured before start of family pension to the eligible child.

4.2 Irregular payment of pensionary benefits after death of pensioners: Rs. 18,65,535-

CCS Pension Rules, 1972 provides that:

(i) Normal rate of Family Pension: - The monthly family pension is based on the 'pay' drawn on the date of death or on the date of retirement, as the case may be, and is admissible at a uniform rate of 30 per cent of pay last drawn, subject to a minimum of Rs. 9000/- p.m. and a maximum of Rs. 75000/- p.m. In some cases, the family pension will be based on the 'average of emoluments drawn during the last ten months. 'Pay' includes Pay drawn and NPA.

(ii) Enhanced rate of family pension: - Enhanced family pension at 50 per cent of the pay is payable for a period of 10 years if the Government servant dies while in service. If a retired Government servant dies, enhanced family pension is payable till the date on which the pensioner would have attained 65 years (67 years for Group D employees of HP State Government) of age or for a period of 7 years, whichever is earlier.

Test check of pension payment records revealed that six District Treasury Officers did not adhere to the above rule and in 77 cases, excess payment of pension/family pension amounting to Rs. 18,65,535/- were made after the death of pensioners/family pensioners as detailed below: -

Sr. No.	Name of Treasury	No. of cases	Amount (in Rs.)
1.	DT Nahan	18	568212
2	DT Mandi	04	131085
3.	DT Chamba	06	248839
4.	DT Kinnaur	04	51176

5.	DT Kangra	28	675009
6.	DT Una	11	160619
7.	DT Hamirpur	06	30595
		77	**1865535**

Recommendation:

Necessary checks may be exercised to avoid excess/irregular payments to the pensioner/family pensioner.

4.3 Non grant of additional Pension Allowance.

OM No. Fin.(Pen)A(3)-1/09 dated 23 April 2014 of the Finance (Pension) Department, Government of Himachal Pradesh provides that Pension Allowance at the rate of 5 Percent, 10 percent and 15 percent of basic pension is to be granted to the state Government pensioners, family pensioners, All India Services (AIS) pensioners of Himachal Pradesh cadre on his/her attaining the age of 65 years, 70 years and 75 years respectively. The additional Pension Allowance is admissible w.e.f. 01 April 2014 and no Dearness Relief would be admissible on the additional Pension Allowance.

During inspection, it was noticed that 4 District Treasury Officers did not adhere to the above rule and in 22 cases, admissible Additional Pension Allowance was not being paid to the pensioners from the date of admissibility. The detail is given below-

Sr. No.	Name of Treasury	No. of cases
1	DT Shimla	01
2.	DT Mandi	07
3.	DT Hamirpur	07
4.	DT Kullu	07
		22

Recommendation:

Admissible additional pension allowance should be paid to the beneficiaries as per orders of the Government.

4.4 Irregular payment of Additional Pension Allowance to dual pensioners/family pensioners.

OM No. Fin (Pen)A(3)-1/09 dated 22 January 2015 provides that Pension Allowance at the rate of 5 per cent, 10 per cent and 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 the Pensioners/family pensioners who are getting two pensions i. e. both pension and family pension from state Government of H. P.

w.e.f. 01 January 2015. This order is also applicable to AIS pensioners of Himachal Pradesh Cadre.

During test check of pension payment record, it was noticed that District Treasury Officer, Nahan did not adhere to the above rule and made irregular payment on account of additional Pension Allowance in two cases.

Recommendation:

The necessary checks may be ensured before start of additional pension/family pension allowance to avoid such irregularities.

4.5 Non- Payment of Lifetime Arrear to Pensioners/Family pensioners.

Para No. 2 of OM No. Fin (Pen) A (3) -1/2021 Dated 13-03-2024 of GoHP provides that Pensioners/Family pensioners whose arrear of revised pension is related to Pre-2016 & Post 2016 but their department is informed about their death, department ensure Life Time Arrear (LTA) to their nominees and legal heir within 2 months from the date of issue of orders of Govt..

During test check of pension payment record, it was noticed that District Treasury Officer Bilaspur did not adhere to the above OM and LTA is pending to be paid to nominees and legal heir of pensioners.

Recommendation:

Payment of LTA may be ensured to the nominees and legal heir of pensioners after receipt of relevant documents.

4.6 Irregular excess payment of Interim Relief and Dearness Relief on Minimum Pension: Rs. 1,34,100/-

Vide order No._Fin (Pen)-A(3)-1/2021 dated 08-09-2022 of Finance Department, Govt. of HP revised the pay and pension w.e.f. 01-01-2016 and minimum pension fixed to Rs. 9000/ p.m. plus dearness relief.

During test check of pension payment record, it was noticed that District Treasury Officer, Kullu did not adhere to the above order and made irregular excess payment of Rs. 134100/- on account of interim relief and dear ness relief in one case.

Recommendation:

The necessary checks may be exercised before disbursement of pension/family pension to avoid irregularities.

4.7 Irregular payment due to delay in stoppage of pension after non receipt of Life Certificate from Pensioners/Family Pensioners

Rule: - 243 of Himachal Pradesh Treasury Rules 2017 provides for the Certificates to be submitted by the Pensioners: -

(a) Life Certificate: The pensioner is required to furnish a Life Certificate in July-August each year as specified. Officers of the RBI and Public Sector Banks/Gazetted Officers of the State Government and Revenue authorities are authorized to verify Life Certificate for this purpose.

(b) In case a pensioner is unable to furnish a Life Certificate on account of serious illness/incapacitation etc., an intimation to this effect supported by a medical certificate from a registered medical practitioner about his inability to appear in person may be sent by him to the concerned treasury. It shall be treated as Life Certificate.

(c) A pensioner having Aadhar number may alternatively submit, a digital Life Certificate through Jeevan-Pramaan introduced by the Government of India. For obtaining this, he shall have to enrol and biometrically authenticate himself/herself by downloading the application generating digital Life Certificate from the website www.jeevanpramaan.gov.in or other means described on the website. The copy of life certificate generated through Jeevan-Pramaan shall be sent to the concerned District treasury for updating record.

During test check of pension payment record, it was noticed that District Treasury Officer, Kullu did not adhere to the rules. Excess/irregular payment on account of pension was made in four cases despite non receipt of Life Certificate from pensioners in July-August which was continued after November month and it was stopped on receipt of Death Certificate from the family members of the Pensioners.

Recommendation:

Technical provisions in the software may be made, and necessary checks be applied so that irregular payment on account of pension/family pension could be avoided.

4.8 Minimum Pension/Family Pension not given to Pensioners/Family Pensioners

As per para 5 of OM No. FIN (Pen) A(3)-1/2021 Part II dated 25.02.2022, of Govt. of HP, minimum pension/family pension disbursed to a pensioner was revised to Rs. 9000/- per month. However, during test check of pension payment record, it was noticed that three

District Treasury Officers did not adhere to the above OM and made payment of pension less than the prescribed amount. The detail is given below: -

Sr. No.	Name of Treasury	No. of Cases
1	DT Chamba	01
2	DT Mandi	03
3	DT Hamirpur	01
		05

Recommendation:

Such type of cases may be reviewed at treasury level and rules/instructions may be followed strictly so that this kind of irregularity in disbursement of pension may be avoided.

4.9 Non receipt of documents from pensioners in accordance with Rule.

Rule No. 234 of Himachal Pradesh Treasury Rules 2017 provides that on receiving a PPO of new pensioner from AG (A&E) HP, District Treasury shall ask the pensioner to submit the following documents: -

(a) Copy of PPO issue intimation slip received from AG (A&E) HP.
(b) Life certificate duly verified, and specimen signature attested by any Gazetted Officer.
(c) Pension Nomination Form.
(d) Marriage/Remarriage declaration (in case of family pensioner) as specified in e-Pension.
(e) Non employment certificate as specified in e-Pension.
(f) Bank Account number along with photocopy of passbook duly attested by designated bank opted by the pensioner.
(g) If pensioner opts for fixed medical allowance with pension, option for same through this head office.
(h) Valid age proof of spouse.

During test check of pension payment record, it was noticed that Seven District Treasury Officers did not adhere to the rules. The detail is given below: -

Sr. No.	Name of Treasury	No. of Cases
1	DT Chamba	04
2	DT Nahan	06
3	DT Kullu	04
4	DT Mandi	08
5	DT Hamirpur	01

6	DT Kinnaur	04
7	DT Kangra	04
		31

Recommendation: *Such cases may be reviewed at treasury level and necessary documents may be obtained from pensioners/family pensioners in accordance with Rule.*

4.10 Pension stopped due to Non receipt of Life Certificate from pensioners.

Rule 3.35 of Himachal Pradesh Finance Rules 1971 Part-1 provides that due to non-submission of life certificates by pensioners/family pensioners, in cases where the pension disbursement is stopped, it is necessary to investigate under the rule so that the final disposal of matters could be ensured based on factual position recorded as per documents.

During test check of pension payment record, it was noticed that Five District Treasury Officers did not adhere to the above rule in the cases detailed below: -

Sr. No.	Name of Treasury	No. of Cases
1	DT Chamba	2944
2	DT Nahan	611
3	DT Kinnaur	05
4	DT Bilaspur	189
5	DT Una	54
		3803

Recommendation:

In relation to the closed pension cases where life certificate are awaited, thorough necessary action under Rule 3.35 of Himachal Pradesh Finance Rules 1971 should be ensured.

PART-5

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.

At the end of 31st March, 2025, there are 574 paragraphs pertaining to 172 Inspection Reports remained outstanding. Out of these 9 Inspection Reports containing 11 paragraphs had not been settled for more than five years due to noncompliance/non submission of reply. The year-wise position of the outstanding Inspection Reports and paragraphs is detailed in Appendix-'A'.

Jay Prakash

Senior Deputy Accountant General
Accounts & VLC

ANNEXURE- I Para 1.1

LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2023-24

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-TreasuryHoli	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 Sujanpur Tihra	53	Sub-Treasury Karsog
19.	Sub-Treasury Bhoranj	54	Sub-Treasury Sarkaghat
	Kangra District	55	Sub-Treasury Chachiot
20	District Treasury Kangra at	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 Kotkhai	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 Accounts (Year 2023-24)

Month	Name of Treasury	Delay in days	
		1st List	2nd List
04/2023	Dharamshala	2	3
	Hamirpur	1	
	Keylong	18	
	Kaza	11	3
	Kullu	9	
	Mandi	7	
	Nahan	1	
	Solan	7	
	Shimla (Capital)	8	
	Delhi		2
05/2023	Kaza	7	5
	Pangi	2	
	Delhi		7
06/2023	Kaza	9	17
	Delhi		3
	Pangi		2
	Shimla (Capital)		2
07/2023	Hamirpur	1	
	Keylong	1	
	Kaza	8	16
	Kullu	1	
	Pangi	3	2
	Shimla (Capital)	3	
	Delhi		3
08/2023	Bilaspur	1	
	Hamirpur	1	

	Keylong	1	
	Kaza	13	17
	Kullu	1	
	Pangi	4	
	Shimla (Capital)	4	
	Delhi		3
09/2023	Delhi	1	3
	Kaza	1	1
	Shimla (Capital)	1	1
	Bilaspur		1
	Hamirpur		1
	Solan		1
10/2023	Delhi	1	
	Kaza	9	6
	Mandi		1
	Pangi		2
12/2023	Delhi	1	4
	Kaza	5	4
	Shimla (Capital)	1	
	Pangi		1
01/2024	Hamirpur	1	
	Pangi	1	11
	Keylong		1
	Kaza		15
	Mandi		1
02/2024	Delhi	4	3
	Kaza	6	13
	Pangi	2	29
	Keylong		6
	Kalpa		7
	Cyber Treasury		4
	GSTN Treasury		4
03/2024	Delhi	1	10
	Keylong	1	
	Kaza	9	
	Pangi	17	11
	Shimla (Capital)	1	

Delay in rendition of monthly Accounts (Year 2024-25)

Month	**Name of Treasury**	**Delay in days**	
		1st List	**2nd List**
04/2024	Chamba	01	
	Delhi	06	
	Hamirpur	02	
	Keylong	05	
	Kaza	07	05
	Kalpa	01	
	Nahan	05	
	Pangi	02	

	Shimla	01	
05/2024	Kaza	03	
	Pangi	03	02
06/2024	Keylong	01	
	Delhi	02	
	Kalpa		03
07/2024	Pangi	02	02
	Kaza	01	

After the month of 07/2024, as per the order of the Director, Treasuries, Accounts & Lotteries, Shimla Himachal Pradesh vide his letter No. FIN(TR)A(5)13/94-4492 dated 20/05/2024, the first and second list of monthly accounts of the treasuries were submitted to this office by 05th of the following month.

Month	**Name of Treasury**	**Delay in days**
		1st List & 2nd List
08/2024	Kalpa	01
01/2025	Kullu	01
02/2025	Keylong	06
	CTO Shimla	01
	Pangi	13
	Kalpa	01
	Delhi	02
	Kaza	07
03/2025	Kaza	06

ANNEXURE- III - Para 2.2

Correction of accounts after submission (Year 2023-24)

Name of Treasury	No. of Misclassification	No. of correction of accounts received/effected on the request of T.O.	Month/Year	Voucher Amount.
Kalpa	1	1	06/2023	27000
Mandi	1	1	08/2023	19139
Mandi	1	1	08/2023	35133
Mandi	1	1	08/2023	600000
Mandi	1	1	08/2023	1750000
Kangra	1	1	08/2023	2704
Capital	1	1	09/2023	81606
Kangra	1	1	09/2023	56022

Kangra	1	1	09/2023	200000
Kullu	1	1	12/2023	3003
Shimla	1	1	01/2024	726179367
Nahan	1	1	01/2024	5648
Bilaspur	1	1	01/2024	40000
Nahan	1	1	01/2024	500000
Capital	1	1	01/2024	1435
Capital	1	1	01/2024	19948
Kangra	1	1	01/2024	9315
Kangra	3	1	01/2024	444791
Shimla	1	1	02/2024	1068
Shimla	1	1	02/2024	31000
Capital	1	1	02/2024	167395
Capital	1	1	02/2024	2730
Shimla	1	1	03/2024	612889
Bilaspur	1	1	03/2024	50000
Chamba	1	1	03/2024	1465
Solan	1	1	03/2024	4500000
Solan	1	1	03/2024	11803000
Shimla	1	1	03/2024	15000
Nahan	1	1	03/2024	575
Kangra	1	1	03/2024	419
Nahan	1	1	03/2024	133986
Mandi	1	1	03/2024	1015
Shimla	1	1	03/2024	20162
Nahan	1	1	03/2024	2684
Kangra	1	1	03/2024	2040

Mandi	1	1	03/2024	3073832
Shimla	1	1	03/2024	101000
				750495371

Correction of accounts after submission (Year 2024-25)

Name of Try.	No. of Misclassification	No. of correction of accounts received/effected on the request of T.O.	Month/Year	Voucher Amount.
Mandi	07	07	09/2024	145113
CTO Shimla	01	01	09/2024	1155
Shimla	02	02	09/2024	94730
Chamba	04	04	09/2024	51154
Nahan	01	01	09/2024	900
Shimla	02	02	10/2024	6749
Kalpa	01	01	12/2024	17509263
Dharamshala	01	01	01/2025	4882
DTO Shimla	01	01	01/2025	170363000
Hamirpur	02	02	01/2025	3171
Solan	02	02	01/2025	65884
Chamba	01	01	02/2025	3273100
Una	01	01	02/2025	1524
Solan	01	01	03/2025	704
Chamba	02	02	03/2025	94450
Mandi	04	04	03/2025	17278
Shimla	05	05	03/2025	1388781
Dharamshala	03	03	03/2025	9946903
Kangra	01	01	03/2025	10150
Nahan	03	03	03/2025	117154

Bilaspur	02	02	03/2025	154898
Capital	01	01	03/2025	15000
				203265943

ANNEXURE- IV - Para 2.3

Treasury wise detail of discrepancies in RBD figures

Sr. No.	Treasury	Month	Treasury Amount (Cr.)	Bank Amount (Dr.)	Differences	Dr./Cr.	Adjusted	Net Difference
1	Shimla (o)	Nov-22	2,862,079,358	2,862,078,358	1,000	Cr.		Incorrect amount reported by Shimla Ordinary Treasury
2	Nahan	Mar-23	1,00,47,20,602	1,004,826,602	106,000	Dr.		
3	Nahan	Oct-23	379,732,794	379,729,210	3,584	Cr.	Adjusted ₹ 2,684 Dr. in 3/2024 ₹900 Cr. Remaining	
4	Una	Mar-24	563,953,207	563,951,214	1,993	Cr.	Adjusted ₹ 469 Dr. in 7/2024.. Remaining ₹1,524 Cr	
5	Cyber	May-24	6,76,65,21,887 Dr.	6,76,65,22,387 Cr.	500	Cr.		
6	Nahan	Jun-24	464,995,942	465,024,884	28,942	Dr.		
7	Hamirpur	Jun-24	546,593,028	546,592,454	574	Cr.		
8	Ner Chowk	Jun-24	146,378,864	146,378,227	637	Cr.		
9	Kalpa	Jun-24	106,552,582	106,553,440	858	Dr.		
10	Kalpa	July-24	167,941,648	167,940,790	858	Cr.		
11	Hamirpur	July-24	636,048,043	636,047,558	485	Cr.		
12	Nadaun	July-24	212,072,024	212,069,912	2,112	Cr.		
13	Nahan	July-24	1,465,599,642	1,465,583,231	16,411	Cr.		
14	Paonta	July-24	140,055,413	140,053,259	2,154	Cr.		
15	Sangrah	July-	43,574,298	43,561,171	13,127	Cr.		

		24						
16	Dehra	July-24	207,051,837	207,051,730	107	Cr.		
17	Shahpur	July-24	93,406,196	93,401,421	4,775	Cr.		
18	Padhar/ Katipari	July-24	126,542,450	126,547,433	4,983	Dr.		
19	CYT/Cyber/e-Kuber	July-24	8,75,72,55,989 Dr.	8,80,43,55,415 Cr.	4,70,99,426	Cr.		
20	Chail Chowk/Cahchiot	July-24	103,892,998	103,891,715	1,283	Cr.		
21	Mamligh/ Dhablog	July-24	10,695,656	10,694,952	704	Cr.		
Sr. No.	Treasury	Month	Treasury Amount (Cr.)	Bank Amount (Dr.)	Differences	Dr./Cr.	Adjusted	Net Difference
1	Pen. Nahan	Jun-21	174,838	29,358	145,480	Cr.		
2	Arki	July-24	43,206,355	56,986,889	13,780,534	Dr.		
Sr. No.	Treasury	Month	Treasury Amount (Cr.)	Bank Amount (Dr.)	Differences	Dr./Cr.	Adjusted	Net Difference
1	Pen.Solan	Feb-24	190,167	0	190,167	Cr.		
2	Solan	Mar-24	383,635,616	383,825,783	190,167	Dr.		

Sr. No.	Treasury	Month	Treasury Amount (Cr.)	Bank Amount (Dr.)	Difference	Dr./Cr.	Adjusted	
1	Sunni, Shimla	Jun-18	5,88,44,386	5,88,44,336	50	Cr.	₹ 1,58,63,265 Dr. in 07/2018. ₹ 50 Dr. in 11/2018, ₹ 91,44,045 Cr. In 10/2022, ₹41,62,028 Cr. In 01/2023, ₹4,71,236 Cr. In 12/2023,	

							₹ 4,79,072 Cr. in 01/2024	
2	Pen. Shimla	July-19	1,08,48,59,381	1,08,42,66,861	5,92,520	Cr.		
3	Thunag	June-24	14,43,03,276	14,48,03,276	500,000	Dr.	Settled in 07/2024	
4	Amb	July-24	9,12,00,908	12,83,52,488	37,151,580	Dr.		
5	Anni	July-24	4,92,53,025	5,09,64,348	1,711,323	Dr.		
6	Aut	July-24	3,17,58,283	3,24,78,789	7,20,506	Dr.		
7	Baijnath	July-24	7,63,98,417	7,91,09,119	27,10,702	Dr.		
8	Baldwara	July-24	2,69,88,677	3,09,99,111	40,10,434	Dr.		
9	Bali Chowki	July-24	2,16,02,003	2,17,75,940	1,73,937	Dr.		
10	Banjar	July-24	4,94,72,050	5,33,04,145	38,32,095	Dr.		
11	Baroh	July-24	1,40,70,555	1,53,79,695	13,09,140	Dr.		
12	Bharmour	July-24	5,47,78,817	6,42,17,912	94,39,095	Dr.		
13	Brangal + Bhalie	July-24	2,15,16,970	2,19,28,313	4,11,343	Dr.		
14	Chail Chowk/ Cahchiot	July-24	80,79,699	5,30,69,372	4,49,89,673	Dr.		
15	CTO Kasumpati	July-24	0	1,22,26,521	1,22,26,521	Dr.		
16	Dharampur	July-24	5,66,45,827	6,46,34,247	79,88,420	Dr.		
17	Dheera	July-24	3,86,06,652	4,17,91,864	31,85,212	Dr.		
18	Holi	July-24	77,99,817	78,13,917	14,100	Dr.		
19	Indora	July-24	3,80,12,702	4,94,39,542	1,14,26,840	Dr.		
20	Jogindernagar	July-24	8,95,45,186	10,53,97,050	1,58,51,864	Dr.		
21	Kalpa/Peo	July-	13,96,07,577	16,78,69,216	2,82,61,639	Dr.		

		24					
22	Karsog	July-24	5,59,78,525	8,56,57,658	2,96,79,133	Dr.	
23	Kasba Kotla	July-24	2,82,43,803	3,41,85,032	59,41,229	Dr.	
24	Kotli	July-24	1,23,16,734	2,03,62,528	80,45,794	Dr.	
25	Kumarsain	July-24	4,51,22,222	4,83,54,589	32,32,367	Dr.	
26	Lad Bharol	July-24	1,89,50,897	2,11,46,289	21,95,392	Dr.	
27	Manali	July-24	2,41,83,366	3,04,83,304	62,99,938	Dr.	
28	Nihri	July-24	1,98,11,148	1,99,13,802	1,02,654	Dr.	
29	Nirmand	July-24	3,09,40,555	3,12,17,955	2,77,400	Dr.	
30	Pen. Shimla	July-24	7,59,52,541	7,59,23,217	29,324	Cr.	
31	Rakkar	July-24	1,41,15,618	1,97,80,599	56,64,981	Dr.	
32	Sandhole	July-24	1,59,16,615	1,66,00,602	6,83,987	Dr.	
33	Sarkaghat	July-24	6,44,00,213	8,84,85,301	2,40,85,088	Dr.	
34	Sujanpur	July-24	4,75,51,707	6,55,75,996	1,80,24,289	Dr.	
35	Sunni	July-24	3,65,55,154	3,77,99,922	12,44,768	Dr.	
36	Thunag	July-24	5,35,84,222	5,70,82,684	34,98,462	Dr.	
37	Tissa Kasbati	July-24	5,85,24,432	5,93,00,758	7,76,326	Dr.	

ANNEXURE- V - Para 3.1

Detail of District Treasuries/Treasuries/Sub-Treasuries inspected by the Office of the Pr. Accountant General (A&E), Himachal Pradesh, Shimla, During 2024-25 for the year 2023-24

Sr. No.	Distt. Treasury	Sr. No.	Treasury	Mode of Inspection	Period of Inspection
1.	Distt. Treasury Bilaspur	1.	DT Bilaspur	OIOS	2023-24
		2.	Naina Devi at Swarghat	Physical	2022-23 2023-24
		3.	Jhandutta	Physical	2022-23

					2023-24
		4.	Ghumarwin	OIOS	2023-24
2.	Distt. Treasury Chamba	5.	DT Chamba	OIOS	2023-24
		6.	Tissa	Physical	2022-23 2023-24
		7.	Salooni	Physical	2022-23 2023-24
3.	Distt. Treasury Hamirpur	8.	DT Hamirpur	OIOS	2023-24
		9.	Sujanpur Tihra	Physical	2022-23 2023-24
4.	Distt. Treasury Kangra at Dharamshala	10.	DT Kangra	OIOS	2023-24
		11.	Indora	Physical	2022-23 2023-24
		12.	Jaisinghpur	Physical	2022-23 2023-24
		13.	Jawali	OIOS	2022-23 2023-24
		14.	Fatehpur	OIOS	2022-23 2023-24
		15.	Dheera	OIOS	2022-23 2023-24
		16.	ST Kangra	OIOS	2023-24
		17.	Palampur	Physical	2023-24
		18.	Nurpur	Physical	2023-24
5.	Distt. Treasury Kinnaur at Reckong Peo	19.	DT Kinnaur	Physical	2023-24
6.	Distt. Treasury Kullu	20.	DT Kullu	OIOS	2023-24
		21.	Ani	Physical	2022-23 2023-24
		22.	Banjar	Physical	2022-23 2023-24
		23.	Nirmand	Physical	2022-23 2023-24
7.	Distt. Treasury Mandi	24.	DT Mandi	OIOS	2023-24
		25.	Joginder Nagar	Physical	2023-24
		26.	Karsog	OIOS	2022-23 2023-24
		27.	Chachiot	Physical	2022-23 2023-24
		28.	Thunag	Physical	2022-23 2023-24
		29.	Nihri	Physical	2022-23 2023-24
		30.	Sandhol	Physical	2022-23 2023-24

		31.	Balichowki	Physical	2022-23 2023-24
		32.	Padhar	Physical	2022-23 2023-24
8.	Distt. Treasury Shimla	33.	DT Shimla	OIOS	2023-24
		34.	Sunni	OIOS	2022-23 2023-24
		35.	Chopal	Physical	2022-23 2023-24
		36.	Kumarsain	OIOS	2022-23 2023-24
		37.	Junga	Physical	2022-23 2023-24
		38.	Kupvi	Physical	2022-23 2023-24
		39.	Nerwa	Physical	2022-23 2023-24
		40.	Rampur	OIOS	2023-24
9.	Distt. Treasury Sirmour at Nahan	41.	DT Nahan	OIOS	2023-24
		42.	Pachhad	Physical	2022-23 2023-24
		43.	Rajgarh	Physical	2022-23 2023-24
		44.	Shillai	Physical	2022-23 2023-24
		45.	Sangrah	Physical	2022-23 2023-24
		46.	Kamrau	Physical	2022-23 2023-24
		47.	Dadahu	Physical	2022-23 2023-24
		48.	Nohradhar	Physical	2022-23 2023-24
10.	Distt. Treasury Solan	49.	DT Solan	OIOS	2023-24
		50.	Nalagarh	Physical	2023-24
11.	Distt. Treasury Una	51.	DT Una	OIOS	2023-24
		52.	Amb	OIOS	2023-24
12.	Distt. Treasury Lahaul & Spiti at Keylong	53.	DT Keylong	Physical	2023-24
13.	Capital Treasury Shimla	54.	CT Shimla	OIOS	2023-24
14.	Cyber Treasury Shimla	55.	Cyber	OIOS	2023-24
15.	Delhi Treasury	56.	Delhi	OIOS	2023-24
16.	GST Treasury Shimla	57.	GST	OIOS	2023-24
17.	Pangi Treasury	58.	Try. Pangi	Physical	2023-24
18.	Kaza Treasury	59.	Try. Kaza	Physical	2023-24

ANNEXURE- VI - Para 3.3

Late submission of 1st reply of Inspection Reports

Sr. No.	Name of Treasury	Date of Dispatch of IR's	Due date of 1st Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1. 2	ST Anni	26.06.2022	18.01.2023	06.03.2023	-	01	19
2. 3	ST Chahoit	29-03-2023	28-04-2023	20-06-2023	-	01	22
3. 5	ST Chopal	08-04-2022	07-05-2022	20-08-2022	-	03	04
4. 7	ST Jaisinghpur	11-10-2022	10-11-2022	29-11-2022	-	-	29
5. 20	ST Kupvi	29-06-2022	28-07-2022	12-10-2022	-	2	15
6. 28	ST Nerwa	18-01-2022	18-02-2022	22-08-2022	-	07	05
7. 26	ST Nihri	29-03-2023	28-04-2023	21-06-2023	-	01	23
8. 34	Try. Kaza	28-12-2023	28-01-2024	01-11-2024	-	09	04
9.	ST Nirmand	19-12-2022	18-01-2023	06-03-2023	-	01	18
10.	ST Nauradhar	24-06-2022	25-07-2022	29-07-2022	-	-	04
11. 51	ST Sandhol	11-10-2022	11-11-2022	21-11-2022	-	-	10
12. 55	ST Sangrah	24-06-2022	25-07-2022	01-08-2022	-	-	07
13. 58	ST Thunag	29-03-2023	28-04-2023	21-06-2023	-	01	23
14.	Try. Delhi	31-01-2024	01-03-2024	10-03-2024	-	-	09
15.	ST Banjar	24-06-2022	23-07-2022	24-08-2022	-	01	01
16.	ST Ghumarwin	04-08-2023	03-09-2023	04-12-2023		03	01
17.	ST Bali Chowki	29-11-2022	28-12-2022	19-01-2023	-	-	21
18.	ST Jawali	01-11-2023	30-11-2023	04-12-2023	-	-	03
19.	ST Dheera	28-03-2023	27-04-2023	14-07-2023	-	02	17
20.	ST Fatehpur	26-03-2023	27-04-2023	19-08-2023	-	03	22

ANNEXURE- VII - Para 3.4

Non Posting of deducted amount in respect of NPS

Sr No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No of Cases/DDO	Amount
1	Try. Kaza	2023-24	05	04	8448
2	ST Indora	2023-24	04	01	12192
3	ST Junga	2023-24	03	01	10000
4	ST Kamroo	2023-24	02	02	870

5	ST Paddhar	2023-24	05	18	321781
6	DT Nahan	2023-24	07	02	20679
7	ST Palampur	2023-24	08	01	1904
8	ST Rajgarh	2023-24	02	07	26919
9	DT Kinnaur	2023-24	03	01	4394
10	ST Salooni	2023-24	01	04	2850
11	ST Sangrah	2023-24	01	11	55129
12	DT Chamba	2023-24	03	02	1782
13	DT Hamirpur	2023-24	07	01	648
14	ST Shillai	2023-24	2	04	8279
15	ST Thunag	2023-24	01	01	27464
16	ST Tissa	2023-24	01	12	34061
17	ST Karsog	2023-24	01	03	14726
18	ST Bali Chowki	2023-24	01	02	4339
19	ST Jawali	2023-24	01	02	4158
20	ST Sunni	2023-24	04	03	6393
Total					**567016**

ANNEXURE-VIII-Para 3.5

Misclassification of payment made under Group Insurance Scheme

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases	Amount
1.	DT Nahan	2023-24	09	02	34318
2.	DT Shimla	2023-24	06	01	11548
3.	DT Mandi	2023-24	02	01	38878
4.	ST Paddhar	2023-24	06	01	19375
5.	ST Pachad	2023-24	03	01	3593
6.	ST Jawali	2023-24	02	01	60539
7	ST Sunni	2023-24	06	01	54376
Total					222627

ANNEXURE-IX-Para 3.6

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.	DT Nahan	2023-24	11	04	04	96.06
2.	DT Kangra	2023-24	03	01	01	0.89
3.	DT Mandi	2023-24	11	03	03	5.60
4.	Try. Delhi	2023-24	02	02	03	0.52
5.	ST Kangra	2023-24	01	04	04	450.80
6.	DT Keylong	2023-24	01	02	03	25.06

7.	ST Kumarsain	2023-24	01	03	03	14.13
8.	ST Pangi	2023-24	02	02	02	0.64
9.	ST Karsog	2023-24	03	02	03	17.05
10.	Capital Treasury Shimla	2023-24	05	03	05	236.9
11	ST Dheera	2023-24	01	06	06	121.84
12	ST Sunni	2023-24	01	02	03	15.69
Total						**985.18**

ANNEXURE-X- Para 3.6

Authorization of payment in excess of sanctioned budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	Excess amount authorized (in lakh)
1	DT Kinnaur	2023-24	02	02	11.96
2	ST Anni	2023-24	03	05	51.31
3	ST Chopal	2023-24	02	02	1.8
4	ST Dadahu	2023-24	02	06	204.03
5	ST jaishinghpur	2023-24	04	03	17.42
6	ST JoginderNagar	2023-24	05	06	36.59
7	ST Junga	2023-24	02	01	2.6
8	ST Kamrau	2023-24	01	01	3.2
9	DT Nahan	2023-24	11	02	58.89
10	DT Kangra	2023-24	01	04	113.66
11	DT Bilaspur	2023-24	06	04	20.09
12	ST Kupvi	2023-24	02	02	4.3
13	ST Nalagarh	2023-24	02	02	7.3
14	DT Chamba	2023-24	08	03	14.60
15	DT Hamirpur	2023-24	09	01	9.01
16	DT Mandi	2023-24	11	03	13.63
17	ST Nerwa	2023-24	02	02	10.35
18	ST Nirmand	2023-24	03	02	7.4
19	ST Pachhad	2023-24	02	02	3.4
20	ST Padhar	2023-24	02	10	103.10
21	ST Palampur	2023-24	05	03	18.22
22	ST Shillai	2023-24	01	04	22.08
23	ST Sujanpur	2023-24	02	01	0.02
24	ST Swarghat	2023-24	02	02	30.34
25	Try. Kaza	2023-24	04	01	13.60
26	DT Una	2023-24	04	03	47.72
27	ST Amb	2023-24	02	02	17.59
28	DT Keylong	2023-24	02	02	29.17
29	ST Kumarsain	2023-24	02	02	4.79
30	ST Pangi	2023-24	05	02	8.71
31	ST Karsog	2023-24	02	02	0.09
32	ST Dheera	2023-24	02	04	49.16
33	ST Sunni	2023-24	02	01	8.87

Total		945.81

ANNEXURE-XI- Para 3.7

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.	DT Shimla	2023-24	03
2.	DT Bilaspur	2023-24	05
3.	ST Anni	2023-24	04
4.	ST Dadahu	2023-24	05
5.	ST Joginder Nagra	2023-24	06
6.	ST Kamroo	2023-24	03
7.	ST Kupvi	2023-24	03
8.	ST Nalagarh	2023-24	04
9.	ST Nerwa	2023-24	04
10.	DT Nahan	2023-24	03
11.	DT Kangra	2023-24	05
12.	ST Nirmand	2023-24	04
13.	ST Paddhar	2023-24	03
14.	DT Chamba	2023-24	02
15.	ST Palampur	2023-24	06
16.	ST Salooni	2023-24	03
17.	DT Solan	2023-24	02
18.	ST Sangrah	2023-24	02
19.	ST Tissa	2023-24	03
20.	ST Kangra	2023-24	02
21.	DT Keylong	2023-24	03
22	ST Pangi	2023-24	03
23	ST Karsog	2023-24	05
24	ST Bali Chowki	2023-24	02
25	Capital Treasury Shimla	2023-24	01
26	ST Dheera	2023-24	03
27	ST Sunni	2023-24	05

ANNEXURE-XII- Para 3.9

Excess deduction of Govt. attached vehicle

Sl. No.	Name of Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Excess Deduction `
1.	DT Chamba	2023-24	09	Rajesh Mongra, IP18-15474	7815

2	ST Dadahu	2023-24	03	Sh Urvashi , IP33-24526	1650
3	ST Joginder Nagar	2023-24	03	Sh Vishal Singh , IP01-23025	750
4	ST Nurpur	2023-24	03	Supptt. Eng.	900
5	ST Paddhar	2023-24	01	IP32-11185 IP04-10656 IP26-14818 IP26-14454	3075
6	ST Jaisinghpur	2023-24	02	SDM Jaisinghpur	1650
7	ST Palampur	2023-24	03	IP26-10619	900
8	ST Palampur	2023-24	03	IP29-10439	300
9	ST Palampur	2023-24	03	IP19-11961	450
10	ST Palampur	2023-24	03	IP26-10619	375
11	ST Palampur	2023-24	03	Manish Bhopal	375
12	DT Una	2023-24	07	Vishal Raghuvanshi	15375
13	Capital Treasury Shimla	2023-24	06	IP01-23819	4500
14	ST Fatehpur	2023-24	02	BDO Fatehpur	1950
		Total			**40065**

<u>ANNEXURE-XIII Para 3.9</u>

Less deduction of Govt. attached vehicle.

Sl. No.	Name of Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Less Deduction `
1.	DT Shimla	2023-24	09	Bheem Singh Thakur, Engineer Officer, IP23-11511	5250
2.	DT Bilaspur	2023-24	04	(i) BDO, Bilaspur (ii) SE IPH Circle, Bilaspur	2325
3.	DT Hamirpur	2023-24	02	XEN B&R, Hamirpur	2550

4.	DT Una	2023-24	01	(i) XEN JSV, Una (ii) SE IPH Circle, Una	2700 725
5.	DT Keylong	2023-24	08	Deputy Commissioner	75
Total					**13625**

ANNEXURE-XIV Para- 3.10

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	DT Nahan	2023-24	01	01	105000
2	ST Anni	2023-24	04	02	90000
3	ST Jogingder Nagar	2023-24	09	03	200000
4	ST Junga	2023-24	04	01	80000
5	ST Nerwa	2023-24	05	01	240000
6	ST Nirmand	2023-24	06	01	45000
7	DT Chamba	2023-24	06	01	40000
8	DT Shimla	2023-24	04	02	75001
9	DT Hamirpur	2023-24	08	08	230000
10	ST Palampur	2023-24	09	03	100000
11	ST Salooni	2023-24	02	03	125000
12	ST Sandhol	2023-24	02	01	90000
13	ST Sujanpur	2023-24	04	02	115000
14	ST Sangrah	2023-24	03	01	20000
15	ST Swarghat	2023-24	03	01	185000
16	ST Tisaa	2023-24	02	02	64000

17	ST Amb	2023-24	03	05	273000
18	ST Jhandutta	2023-24	02	04	125000
19	ST Ghumarwin	2023-24	04	04	130000
20	ST Kumarsain	2023-24	03	02	80000
21	ST Karsog	2023-24	04	02	90000
22	Capital Treasury Shimla	2023-24	03	03	85000
23	ST Sunni	2023-24	03	02	50000
Total					**2637001**

ANNEXURE -XV Para-3.11
Non adjustment of advances.

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Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of cases	Amount	Remarks
1.	DT Shimla	2023-24	0s7	01	1875000	Non adjustment of advances in financial year
2	ST Kangra	2023-24	03	01	500000	Non adjustment of advances in financial year
3	ST Pangi	2023-24	01	03	470000	Non adjustment of advances in financial year
4	Capital Treasury Shimla	2023-24	02	01	1198902	Non adjustment of advances in financial year
Total					**4043902**	

ANNEXURE-XVI Para- 3.13
Non conducting of inspection by the departmental officers.

Sr.No.	Name of Treasury
1.	Sub Treasury Dadahu
2.	Sub Treasury Junga
3.	Sub Treasury Nurpur
4.	Sub Treasury Pachad
5.	Sub Treasury Shillai
6.	Try. Delhi

7	Sub Treasury Banjar
8	Sub Treasury Kumarsain
9	Sub Treasury Bali Chowki

Appendix 'A"
Year-wise breakup of outstanding IRs and Paras as on 31.03.2025

Year	IR	Paras
2005-06	1	1
2006-07	1	1
2007-08	1	2
2012-13	1	1
2014-15	1	1
2015-16	0	0
2016-17	1	1
2017-18	3	3
2018-19	1	1
2019-20	5	24
2020-21	22	30
2021-22	23	36
2022-23	62	187
2023-24	51	286
	172	574