



## Annual Review on the Working of Treasuries in Himachal Pradesh for the Year 2021-2022.



**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 2021-22 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.

Shimla:

Dated: 7.7.22

  
Pr. Accountant General (A&E)  
Himachal Pradesh

## HIGHLIGHTS

- Correction in accounts involving an amount of Rs. 2.45 crore was carried out after receipt of accounts in the office Pr. Accountnta General (A&E).  
(Paragraph 2.2)
- As on 31<sup>st</sup> March 2022, there were 150 Inspection Reports of Treasury Inspection containing 354 paras were outstanding.  
(Paragraph 3.2)
- Forty cases involving an amount of Rs. 03.38 lakh of New Pension Secheme, remained unposted.  
(Paragraph 3.6)
- There were cases of excess payment of pension amounting to Rs. 3.89 lakh and irregular payment of pensioin allowance of Rs. 2.11 lakh to dual pensioiner.  
(Paragraph 3.7 & 3.10)
- There was misclassification of expenditure amounting to Rs. 1.35 lakh under Group Insurance Scheme.  
(Paragraph 3.11)
- The treasuries authorised bills amounting to Rs. 37.92 lakh without budget provision and Rs. 8.97 crore in excess of available budget.  
(Paragraph 3.12)
- The separate pay bill in respect of employees appointed on or after 15<sup>th</sup> May 2003 were not prepared in some instances.  
(Paragraph 3.13)
- There were cases of short and excess payments of House Rent Allowance, Fixed Medical Allwances and short and excess recoveries on account of attached vehicles.  
(Paragraph 3.15 to 3.16)
- Advances amounting to Rs.3.31 crore were pending for adjustment during the financial year.  
(Paragraph 3.19)
- The treasuries did not maintain the specimen signature of Sr. A.Os and payments were authorised without matching the signatures.  
(Paragraph 3.20)
- Departmental officers had not carried out the prescribed inspections.  
(Paragraph 3.21)

## PART-1

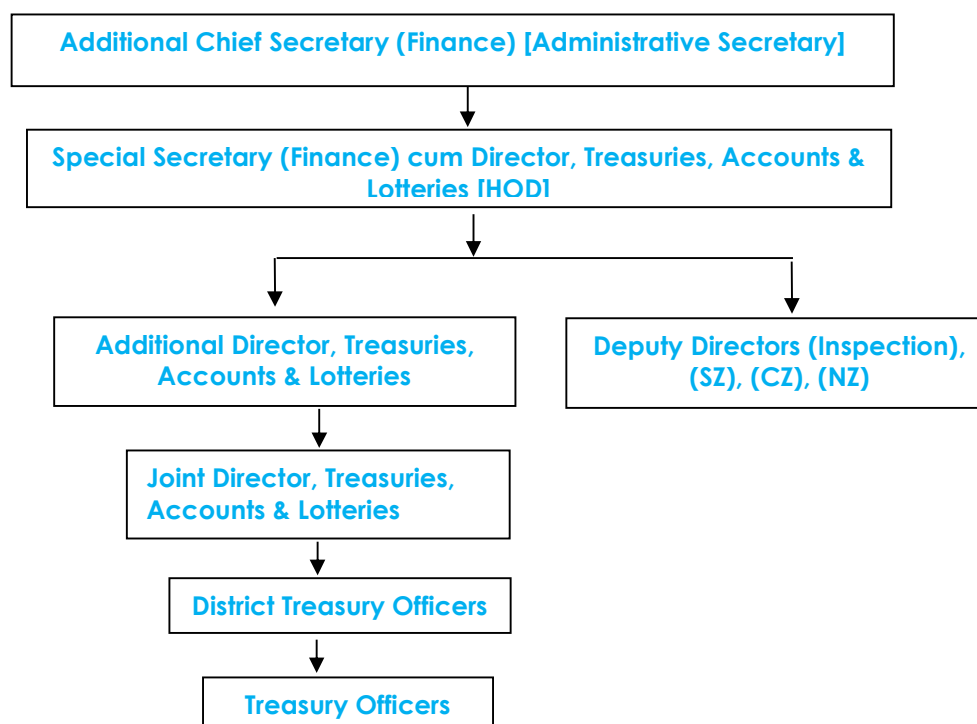
### 1.1 Introductory

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 89 Sub-Treasuries spread across the state. District Treasuries are headed by the District Treasury Officers and full-fledged Treasuries & Sub-Treasuries are headed by the Treasury Officers The list of treasuries is available as Annexure-I.

### 1.2 Organizational set up

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



### 1.3 Manpower Deployment

During 2019-20 and 2020-21 against the Sanctioned Strength of 887 and 902, there were 657 and 594 persons inclusive of 107 and 91 Class IV personnel, were in position respectively leading to shortage of 26 *per cent* and 34 *per cent* during these two years as shown in **Table-1** below:

**Table-1 Status of Sanctioned Strength and Persions-in-Position**

Sr.No.	Year	Sanctioned Posts	Man in position	inShortage	Percentage of Shortage
1	2019-20	887	657	230	26
2	2020-21	902	594	308	34

### 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 voucher are being received with digital signature. The pdf files of supporting documents of non-salary voucher 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.

### 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 scheme under which Central Assistance for the State Governments including Himachal Pradesh for implementation 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 cash 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 2020-21, thirteen District Treasuries and three Treasuries delayed the accounts of accounts of first and second lists by one to 57 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 accounts and reports required to be generated on fixed time schedules. The detail of delay in rendition of monthly accounts by treasuries is shown in **Annexure-II**.

#### 2.2 Correction of accounts after submission

Fifty-two requisitions for correction in accounts involving Rs. 02.45 crore were received during 2020-21 in the office of Pr. Accountant General (A&E) from ten 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:**

*The Department should ensure that the treasuries adhere to date-lines for submission of accounts to the office of Pr. Accountant General (A&E). The District Treasury Officers/ Treasury Officers should make efforts to improve the quality of the accounts sent to Pr. Accountant General (A&E).*

#### 2.3 Un-reconciled differences of Reserve Bank Deposits (State) between Treasuries and Banks

As on 31 March 2021, in 59 cases pertaining to ten Treasuries, there was aggregate difference of Rs. 2,99,44,477 (Dr.) and Rs. 6,37,40,748 (Cr.) between bank and treasury



figures as per detail given in **Annexure-IV**. The Department of Treasuries, Accounts and Latteries (Department) needs to make efforts to reconcile the difference on priority basis.

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

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

During 2020-21, it was noticed that in District Treasuries Chamba, Kangra at Dharamshala, Kullu and Solan, nine PLAs were not operative since long and action to close these PLAs was not taken either by Treasuries or PLA holders.

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 subscription to GPF were continued till retirement of the subscribers. The salary bills (DA arrears) of retired employees are prepared after retirement. In such cases such payments are required to be made in cash. However, it was seen DA arrears deposited in the GPF accounts of the retirees.
- ii. The GPF subscriptions of All India Services (AIS) officers is 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 Authorities of GPF issued by the office of Pr. Accountant General (A&E) are 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.

### **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 2020-21 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 at Pangi, Kaza and Delhi; and 59 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 2022, a total of 150 Inspection Reports (IRs) containing 354 paras were outstanding due to non-settlement of the observations. Out of these, 15 IRs containing 12 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 46 District Treasury Officers/ Treasury Officers had not submitted the initial replies to IRs within prescribed period. delay ranging as detailed in **Annexure-VI**.

*Recommendation:*

*The District Treasury Officers/ Treasury Officers should submit prompt response to the observations of IRs and should ensure that paras of IRs do not remain outstanding for long durations.*

**3.4 Drawal of pension by use of fraudulent life certificate amounting to Rs.3,47,499/-.**

The rules 242 to 244 of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, prescribe procedures for submission of Life Certificate by the pensioners. Under the provisions *ibid* rules, the Life Certificates by the pensioners are required to be submitted during months of July and August each year. The officers of RBI and Public Sector Banks/ Gazetted Officers of State Government and Revenue Authorities are authorised to verify Life Certificate.

During inspection of District Treasury Sirmour at Nahan for the year 2020-21, it was noticed that son of a pensioner late Smt. Meena Devi, holder of PPO No. 41194 who had died on 05 October 2018 had drawn the pension amounting to Rs. 3,47,499/- in the name of his late mother from 06 October 2018 to 31 July 2021 by submission of fraudulent Life Certificate.

**3.5 Authorisation of payment on invalid Ex-gratia Payment Authority**

In accordance with instructions contained in the Ex-gratia Payment Authorities, the authorities remain valid for payment up to the financial year in which it is issued. In case payment on the authority could not be made in the same financial year, the amount authorised/ sanctioned is required to be surrendered to Budget Section (Fin) of Government of Himachal Pradesh.

During inspection of District Treasury Kangra at Dharamshala, it was noticed that Ex-gratia amount of Rs. 66,080/- sanctioned for payment during 2019-20 was authorized for payment during next financial year *i.e.* 2020-21 resulting in violation of Government instructions.

**3.6 Discrepancies in remittances made under New Pension Scheme.**

Test check of Himach Pradesh On-line Treasury Information System (HPOLTIS) data for the year 2020-21 at District Treasuries/ Treasuries revealed that in 40 cases an amount of Rs. 3,38,056/- relating to New Pension Scheme was not posted/ booked or partly posted by six District Treasury Officers and five Treasury Officers as detailed in Annexure-VII.

### **3.7 Irregular payment of Pensionary benefits amounting to Rs.3.89 lakh.**

During inspection of District Treasuries/ Treasuries, test check of records of pension payment revealed that two District Treasury Officers had made irregular payment of Rs.3,88,902/- to two family pensioners due to authorization of family pension to family pensioners even though they had attained age of 25 years. The detail are given in **Annexure-VIII**.

### **3.8 Irregular payment of pensioner benefits amounting to Rs. 22.35 lakh**

Test check of pension payment records for the year 2020-21 during local inspection of District Treasuries/ Treasuries revealed that in 54 cases, excess payment of pension/ family pension amounting to Rs. 22,35,745/- was made after death of pensioners/ family pensioners by nine District Treasury Officer as detailed in **Annexure-IX**.

### **3.9 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 34 cases admissible Pension Allowance was not being paid to the pensioners which resulted in non-adherence of government instructions. The details given in **Annexure-X**.

### **3.10 Irregular payment of Pension Allowance to dual pensioners/family pensioners - Rs. 2.11 lakh.**

In partial modification of O.M<sup>1</sup>. 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 22 January 2015 stated that Pension Allowance @ 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 or Basic Family Pension, whichever is higher, to Government pensioners who are drawing two pensions i.e. both Pension and Family Pension from Government w.e.f. 1 January 2015. This order is also applicable to AIS pensioners of Himachal Pradesh cadre.

<sup>1</sup> Finance (Pension) Department, Government of Himachal Pradesh vide its O.M. No. Fin (Pen) A(3)-1/09 dated 23 April 2014

Test check of pension payment records for the year 2020-21, revealed that in eight cases of irregular payment of Rs. 2,10,664/- was made on account of Pension Allowance paid to dual pensioners/ family pensioners. The details are given in **Annexure-XI**.

### **3.11 Misclassification of payment made under Group Insurance Scheme.**

During test check of data for the year 2020-21 available in HPOLTIS system of District Treasuries/ Treasuries, it was noticed that payment amounting to Rs. 1.35 lakh made on account of Insurance Fund had been wrongly booked under Saving Fund by District Treasury Mandi and Sub Treasury Chirgaon . The wrong booking resulted in incorrect estimation of interest due on Saving Fund.

#### ***Recommendation:***

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

### **3.12 Authorization of bills without Budget 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 2020-21 in District Treasuries/ Treasuries, it was noticed that in 15 cases, three District Treasury Officers and seven Treasury Officers had authorized an amount of Rs. 37.92 lakh in respect of 14 DDOs where budget allocations under the SOEs were not available. The details are shown in **Annexure- XII**. Similarly, 13 District Treasury Officers and 43 Treasury Officers had authorized amount of Rs. 8.97 crore in excess of available budget allocation in respect of 131 DDOs. The details are given in **Annexure-XIII**. Unauthorised drawl of funds is not only a violation of appropriation granted by the Legislature but also leads to financial indiscipline.

### **3.13 Non preparation of separate pay bills in respect of employees appointed on or after 15<sup>th</sup> 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 three District Treasuries and three Sub Treasuries. The details are depicted in **Annexure-XIV**.

**Recommendation:**

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

**3.14 Difference of Rs. 12,480/- in the figure shown in yearly statement of non postal stamps and sale receipt booked under head 0030.**

Test check of records of Non-postal Stamps accounts in District Treasuries/ Treasuries for the year 2020-21 revealed a difference of Rs.12,480/- in District Treasury Kullu between figures shown in yearly statement on Non-postal Stamps and sale receipt booked under 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.*

**3.15 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 304 cases pertaining to 11 District Treasuries and 41 Treasuries short payment of HRA had been made. Similarly in 56 cases pertaining to four District Treasuries and 20 Treasuries, excess payment of HRA amounting to Rs. 43,150/- had been made. The detail is given in **Annexure- XV & XVI**.

**3.16 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 two cases relating to two Treasuries, short payment of Rs.900/- of Fixed Medical Allowance was made. Similarly in six cases relating to one District Treasuries and three Sub Treasuries, excess payment of Rs. 4,550/- on account of fixed Medical Allowance was made. The details are given in **Annexure-XVII & XVIII**.

### 3.17 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 – 3 Rates of fixed minimum charges**

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

During inspection of District Treasuries 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. 8,350/- as detailed in **Annexure-XIX**.

### 3.18 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 fund in the last three months of service.

During inspection of District Treasuries and Treasuries, it was noticed that in thirteen cases pertaining to eight Treasuries, irregular deduction of Rs.5,63,000/- 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**.

### **3.19 Non adjustment of advances amounting to Rs. 3,31,18,719/-**

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 2020-21, it was noticed that in eight cases advances amounting to Rs. 3,31,18,719/- were not adjusted in same financial year by three Treasuries as detailed in **Annexure-XXI**.

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

### **3.21 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) 16 treasuies 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.*

## 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 2020-21, following deficiencies were noticed:-

#### 4.1 Non availability/ slow functioning of Internet facility.

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

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

#### 4.2 Non-availability of battery back-up


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

### Inadequate response to Audit Findings:

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

A review of the Inspection Reports issued to 12 District Treasuries, one Capital Treasury, one Cyber Treasury, one GST Treasury three full fledged Treasuries and 89 Sub Treasuries revealed that 354 paragraphs relating to 150 Inspection Reports remained

outstanding at the end of 31st March, 2022. Out of these 15 Inspection Reports containing 12 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 2021-22**

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
	<b>Bilaspur District</b>		<b>Kinnaur District</b>
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
	<b>Chamba District</b>	41.	Sub-Treasury Nichar
5.	District Treasury Chamba		<b>Kullu District</b>
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		<b>Lahaul &amp; Spiti District</b>
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
	<b>HamirpurDistrict</b>		<b>Mandi District</b>
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
	<b>Kangra District</b>	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		<b>Shimla District</b>
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

**ANNEXURE- I ( Para-1.1 ) (continued )****LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2021-22**

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		<b>Solan District</b>
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		<b>Una District</b>
	<b>Sirmour District</b>	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 Poanta Sahib	107	Sub-Treasury Amb
89.	Sub-Treasury Rajgarh		<b>Delhi</b>
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
4/20	Bilaspur	06	--
	Chamba	07	30
	Dharamshala	12	--
	Delhi	--	21
	Hamirpur	11	--
	Keylong	--	06
	Kaza	---	06
	Kullu	10	--
	Mandi	10	05
	Nahan	10	--
	Pangi	19	30
	Shimla	06	05
	Shimla(Cap)	12	--
	Una	11	--
5/20	Chamba	22	---
	Dharamshala	01	---
	Delhi	09	57
	Keylong	---	07
	Kaza	09	05
	Kalpa	03	08
	Mandi	---	04
	Pangi	22	14
	Shimla	02	--
6/20	Delhi	17	27
	Kaza	12	09
	Keylong	--	06
	Kalpa	106	21
	Pangi	05	---
7/20	Dharamshala	--	02
	Delhi	18	20
	Kaza	10	20
	Reckongpeo	06	02
	Nahan	--	02
	Pangi	--	16
8/20	Kaza Try.	-	07
	Pangi Try.	-	02
	GST Try.	-	02
	Cyber Try.	-	02
09/20	Capital Treasury	02	-
	Delhi Try.	01	-
10/20	DTO Kinnour at Reckongpeo	-	05
	DTO Mandi	-	04
	DTO Kullu	-	04
11/20	Kaza Try.	11	-
12/20	DTO Una	03	-
1/21	Pangi Try.	06	-
	DTO Shimla	-	02
2/21	DTO Sirmour at Nahan	-	02
	Kaza Try.	06	05
3/21	DTO Sirmoour at Nahan	01	-
	Pangi Try.	-	19
	Kaza Try.	06	

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

Month	Name of District Treasuries	No. of requisition	(In Rs.)
Mar-21	Nahan	1	2420
May-20	Chamba	1	870
Mar-21	Chamba	1	350505
Apr-20	Bilaspur	1	6800
Aug-20	Bilaspur	1	5000
Nov-20	Bilaspur	1	30835
Dec-20	Bilaspur	1	7182
Oct-20	Kangra	1	521820
Oct-20	Kangra	1	6363
May-20	Solan	1	9500
Jun-20	Solan	1	1500
Jul-20	Solan	1	1500
Nov-20	solan	1	305793
Nov-20	Solan	1	160000
May-20	Kullu	2	3520
Oct-20	Kullu	1	90000
Nov-20	Kullu	1	90000
Nov-20	Kullu	2	263500
Jan-21	Kullu	1	400
Mar-21	Kullu	1	8051
Mar-21	Kullu	1	520
Oct-20	Capital Shimla	1	33944
Dec-20	Capital Shimla	1	3644000
Feb-21	Capital Shimla	1	1430000
Jul-20	Mandi	1	32106
Oct-20	Mandi	1	3700350
Nov-20	Mandi	1	400000
Jan-21	Mandi	1	350
Feb-21	Mandi	1	750000
Mar-21	Mandi	1	674
Apr-20	Shimla (O)	1	35110

May-20	Shimla (O)	1	35110
Jun-20	Shimla (O)	1	35110
Jun-20	Shimla (O)	1	13981
Jul-20	Shimla (O)	1	307905
Aug-20	Shimla (O)	1	6840
Aug-20	Shimla (O)	1	4500
Sep-20	Shimla (O)	1	13060
Sep-20	Shimla (O)	1	277594
Nov-20	Shimla (O)	1	8000
Nov-20	Shimla (O)	1	17607
Dec-20	Shimla (O)	1	400
Dec-20	Shimla (O)	1	299000
Jan-21	Shimla (O)	1	11229574
Feb-21	Shimla (O)	1	120
Mar-21	Shimla (O)	1	40
Mar-21	Shimla (O)	1	27669
Mar-21	Shimla (O)	1	7861
Mar-21	Shimla (O)	1	154009
Mar-21	Shimla (O)	1	156583
<b>Total</b>		<b>52</b>	<b>24487576</b>



**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
<b>Total</b>							<b>29944447</b>	<b>63740748</b>

**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 2021-22 for the year 2020-21**

Sl. No	Distt. Treasury	Sl.No	Treasury	Period of Inspection
1.	<b>Distt. Treasury, Bilaspur</b>			<b>2020-21</b>
		1	Ghumarwin	2020-21
		2	Sri Naina Devi Ji at Swarghat	2020-21
2.	<b>Distt. Treasury, Chamba</b>			
		3	Bhalai	2020-21
		4	Chowari	2020-21
		5	Dalhousie	2020-21
		6	Bharmour	2020-21
		7	Holi	2020-21
		8	Sihunta	2020-21
		9	Tissa	2020-21
		10	Salooni	2020-21
3	<b>Distt. Treasury, Hamirpur</b>			
		11	Barsar	2020-21
		12	Bhoranj	2020-21
		13	Nadaun	2020-21
4.	<b>Distt. Treasury Kangra at Dharamsala</b>			
		14	Dehra	2020-21
		15	Kasba-Kotla	2020-21
		16	Khundian	2020-21
		17	Nurpur	2020-21
		18	Rakkar	2020-21
		19	Shahpur	2020-21
5.	<b>Distt. Treasury, Kullu</b>			<b>2020-21</b>
		20	Banjar	2020-21
		21	Manali	2020-21
6.	<b>Distt. Treasury Kinnaur at Reckong Peo</b>			<b>2020-21</b>
		22	Nichar	2020-21
		23	Mooring	2020-21

		24	Pooh	2020-21
		25	Sangla	2020-21
7.	<b>Distt. Treasury Lahaul Spiti at Keylong</b>			2020-21
8.	<b>Distt. Treasury, Mandi</b>			
		26	Baldwara	2020-21
		27	Balichowki	2020-21
		28	Dharampur	2020-21
		29	Kotli	2020-21
		30	Ladbharol	2020-21
		31	Nerchowk	2020-21
		32	Sandhol	2020-21
		33	Sarkaghat	2020-21
		34	Sundernagar	2020-21
9.	<b>Capital Treasury Shimla</b>			2020-21
10.	<b>Distt. Treasury, Shimla (Ordinary)</b>			
		35	Chirgaon	2020-21
		36	Chopal	2020-21
		37	Dodrakwar`	2020-21
		38	Jubbal	2020-21
		39	Kotkhai	2020-21
		40	Kumarsain	2020-21
		41	Kupvi	2020-21
		42	Nankhari	2020-21
		43	Nerwa	2020-21
		44	Rohru	2020-21
		45	Tikkar	2020-21
		46	Theog	2020-21
11.	<b>Distt. Treasury Sirmour at Nahan</b>			
		47	Nohradhar	2020-21
		48	Pachad	2020-21
		49	Paonta sahib	2020-21
		50	Rajgarh	2020-21

12.	<b>Distt. Treasury, Solan</b>			
		51	Arki	<b>2020-21</b>
		52	Kandaghat	<b>2020-21</b>
		53	Kasauli	<b>2020-21</b>
		54	Krishangarh	<b>2020-21</b>
		55	Nalagarh	<b>2020-21</b>
		56	Ramshehar	<b>2020-21</b>
		57	Mamleeg	<b>2020-21</b>
		58	Darlaghat	<b>2020-21</b>
13.	<b>Distt. Treasury, Una</b>			
		59	Bangana	<b>2020-21</b>
14.	<b>Pangi (full fledged Treasury)</b>			
15.	<b>Kaza (full fledged Treasury)</b>			
16	<b>G.S.T. Treasury</b>			
17	<b>Delhi Treasury</b>			
18	<b>Cyber Treasury</b>			

**ANNEXURE-VI (3.3 )****Late submission of 1<sup>st</sup> reply of Inspection Reports**

Sr. No.	Name of Treasury	Date of Dispatch of IR's	Due date of 1 <sup>st</sup> Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1.	District Treasury Bilaspur	01-03-2021	31-03-2021	30-06-2021	-	03	-
2.	Sub-Treasury Ghumarwin	20-04-2021	19-05-2021	06-07-2021	-	01	17
3.	Sub-Treasury Nainadevi at Swarghat	01-03-2021	31-03-2021	26-06-2021	-	03	05
4.	District Treasury Chamba	08-01-2021	07-02-2021	30-03-2021	-	-	23
5.	Sub-Treasury Dalhousie	08-01-2021	07-02-2021	10-03-2021	-	01	04
6.	District Treasury Hamirpur	22-03-2021	21-04-2021	26-06-2021	-	02	05
7.	Sub-Treasury Nadaun	22-03-2021	21-04-2021	17-07-2021	-	2	26
8.	Sub-Treasury Bhoranj	19-05-2020	11-06-2020	20-08-2020	-	02	02
9.	District Treasury Kangra at Dharamshala	12-03-2021	11-04-2021	06-07-2021	-	02	25
10.	Sub-Treasury Dehra	16-04-2021	15-05-2021	20-07-2021	-	02	05
11.	Sub-Treasury Nurpur	24-02-2021	23-03-2021	22-04-2021	-	01	-
12.	Sub-Treasury Khundian	05-02-2020	04-03-2020	10-07-2020	-	04	06
13.	Sub-Treasury Rakkar	20-05-2021	19-06-2021	17-07-2021	-	-	28
14.	Sub-Treasury Kasba-Kotla	05-02-2020	04-03-2020	05-07-2020	-	04	01
15.	Sub-Treasury Shahpur	24-02-2021	23-03-2021	17-07-2021	-	03	24
16.	District Treasury Kinnaur at Reckong Peo	07-10-2020	06-11-2020	23-11-2020	-	-	17
17.	Sub-Treasury Nichar	11-01-2021	10-02-2021	15-03-2021	-	01	05
18.	District Treasury Kullu	06-04-2021	05-05-2021	30-06-2021	-	01	25
19.	Sub-Treasury Manali	15-01-2021	14-02-2021	04-03-2021	-	-	18
20.	Sub-Treasury Sunder Nagar	01-03-2021	31-03-2021	22-04-2021	-	-	22
21.	Sub-Treasury Sarkaghat	13-01-2020	12-02-2020	17-03-2020	-	01	05
22.	Sub-Treasury Lad-Bhadhol	28-01-2020	27-02-2020	10-07-2020	-	04	12
23.	Sub-Treasury Sandhol	13-01-2020	12-02-2020	17-03-2020	-	01	05
24.	Sub-Treasury Kotli	13-01-2021	12-02-2021	02-03-2021	-	-	19
25.	Sub-Treasury Baldwara	21-05-2020	20-06-2020	28-08-2020	-	02	28
26.	Sub-Treasury Dharampur	13-01-2020	12-02-2020	17-03-2020	-	01	05
27.	Sub-Treasury Ner-Chowk	15-01-2021	14-02-2021	26-03-2021	-	01	12

28.	Treasury Kaza	22-10-2020	21-11-2020	29-01-2021	-	02	08
29.	Cyber Treasury Shimla	20-04-2021	19-05-2021	19-06-2021	-	01	-
30.	GST Treasury Shimla	20-04-2021	19-05-2021	19-06-2021	-	01	-
31.	Sub-Treasury Chopal	06-04-2021	05-05-2021	06-07-2021	-	02	01
32.	Sub-Treasury Theog	06-04-2021	05-05-2021	05-07-2021	-	02	-
33.	Sub-Treasury Kumarsain	11-01-2021	10-02-2021	04-03-2021	-	-	22
34.	Sub-Treasury Nerwa	06-04-2021	05-05-2021	06-07-2021	-	02	01
35.	Sub-Treasury Kupvi	06-04-2021	05-05-2021	30-06-2021	-	01	05
36.	Sub-Treasury Rajgarh	12-03-2021	11-04-2021	06-07-2021	-	02	25
37.	Sub-Treasury Arki	24-02-2021	23-03-2021	30-03-2021	-	-	07
38.	Sub-Treasury Kandaghat	25-01-2021	24-02-2021	04-03-2021	-	-	08
39.	Sub-Treasury Kasauli	17-12-2021	16-01-2022	01-02-2022	-	-	17
40.	Sub-Treasury Nalagarh	16-04-2021	15-05-2021	06-07-2021	-	01	21
41.	Sub-Treasury Ramshahar	20-04-2021	19-05-2021	30-06-2021	-	01	11
42.	Sub-Treasury Krishangarh	11-03-2020	10-04-2020	15-07-2020	-	03	05
43.	Sub-Treasury Darlaghat	24-02-2021	23-03-2021	19-04-2021	-	-	26
44.	Distt Treasury Una	20-04-2021	19-05-2021	22-07-2021	-	02	03
45.	Delhi Treasury	01-03-2021	31-03-2021	07-04-2021	-	-	08
46.	Treasury. Pangi	22-10-2020	21-11-2020	29-01-2020	-	02	09

**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 Khundian	2020-21	03	01	66
2	D.T Recong-peo	2020-21	02	01	2193
3	S.T Nichar	2020-21	01	07	19506
4	S.T Pooh	2019-21	02	04	12272
5	D.T Mandi	2020-21	05	12	46094
6	S.T Kotli	2020-21	02	01	447
7	D.T Shimla	2020-21	10	02	13553
8	S.T Nerwa	2020-21	02	01	13261
9	Capital Treasury	2020-21	03	03	198734
10	D.T Sirmour at Nahan	2020-21	06	01	12896
11	D.T Una	2020-21	05	05	6017
12	Delhi Treasury	2020-21	02	02	13017
<b>Total</b>				<b>40</b>	<b>338056</b>

**ANNEXURE- VIII ( Para-3.7 )****Excess payment of Family pension after attaning the age of 25 years to Rs.3.80 lakh after**

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.Hamirpur	2020-21	01	Excess Payment	01			109645
2	D.T.Kangra at Dshala	2020-21	02	-do-	01			279257
<b>Total</b>					<b>02</b>			<b>388902</b>

**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	2020-21	01	Irregular payment of pension after death of pensioners	02			203562
2	D.T.Hamirpur	2020-21	03	-do-	04			59209
3	D.T. kangra at Dharamshala	2020-21	01	-do-	10			322300
4.	D.T.Mandi	2020-21	01	-do-	07			62735
5	D.T Shimla	2020-21	01	-do-	10			510929
6	D.T Sirmour at	2020-21	03	-do-	05			44187
7	D.T Solan	2020-21	01	-do-	10			113313
8	D.T Una	2020-21	01	-do-	01			51558
9	Treasury Kaza	2020-21	01	-do-	05			867952
<b>Total</b>					<b>54</b>			<b>2235745</b>



**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.Bilaspur	2020-21	04	07
2.	D.T.Hamirpur	2020-21	08	07
3.	D.T.Mandi	2020-21	02	08
4.	D.T.Keylong	2020-21	05	03
5.	D.T Solan	2020-21	02	09
<b>Total</b>				<b>34</b>

**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	2020-21	02	04	120908
2	D.T.Shimla	2020-21	02	02	67206
3	D.T Una	2020-21	02	01	17475
4	Treasury Kaza	2020-21	02	01	5075
<b>Total</b>				<b>8</b>	<b>210664</b>

**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.	Treasury Pangi	2020-21	01	01	02	1.50
2.	S.T kasba Kotla	2020-21	01	01	01	1.98
3.	S.T Khundian	2020-21	02	01	01	5.40
4.	D.T Kullu	2020-21	01	02	02	3.72
5.	S.T Sarkaghat	2020-21	02	02	02	5.83
6.	D.T Shimla	2020-21	05	01	01	5.11
7.	S.T Dodrakwar	2020-21	01	01	01	4.49
8.	S.T Kumarsain	2020-21	02	02	02	5.74
9.	Capital Treasury	2020-21	05	01	01	1.24
10.	S.T Kishangarh	2020-21	01	02	02	2.91
<b>Total</b>					<b>15</b>	<b>37.92</b>

**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	2020-21	03	04	05	23.22
2	S.T.Naina devi ji at Swarghat	2020-21	01	02	02	06.02
3	D.T.Chamba	2020-21	02	04	04	8.14
4	S.T Bhalai	2020-21	02	04	06	23.63
5	S.T Chowari	2020-21	01	02	02	10.42
6	S.T.Dalhousie	2020-21	02	01	01	55.37
7	S.T Bharmour	2020-21	02	03	03	23.96
8	S.T Salooni	2020-21	02	02	02	04.37
9	S.T Sihunta	2020-21	03	02	02	23.46
10	Treasury Pangi	2020-21	01	02	02	1.04
11	D.T.Hamirpur	2020-21	06	04	04	128.47
12	S.T.Nadaun	2020-21	01	01	01	4.67
13	S.T Barsar	2020-21	02	01	01	7.79
14	D.T.Kangra at D/Shala	2020-21	06	03	03	18.99
15	S.T.Dehra	2020-21	03	04	04	33.33
16	S.T Khundian	2020-21	02	01	01	7.67
17	S.T Nurpur	2020-21	03	02	02	7.44
18	S.T.Shahpur	2020-21	02	03	03	24.26
19	D.T.Kinnaur at R/Peo	2020-21	01	03	05	16.85
20	D.T.Kullu	2020-21	02	04	04	42.85
21	S.T Banjar	2020-21	02	02	02	10.07
22	S.T Manali	2020-21	02	01	01	02.40
23	D.T.Mandi	2020-21	04	02	04	15.66
24	S.T Balichowki	2020-21	01	01	01	0.35
25	S.T Kotli	2020-21	01	02	02	13.52
26	S.T Ladbharol	2020-21	01	02	02	07.30
27	S.T Nerchowk	2020-21	02	01	01	05.11
28	S.T Sarkaghat	2020-21	02	02	02	21.56
29	S.T SunderNagar	2020-21	02	04	04	34.02
30	D.T.Lahaul Spiti at Keylong	2020-21	01	04	05	18.06
31	Try.Kaza	2020-21	05	05	05	11.72
32	D.T.Shimla	2020-21	05	09	09	35.56
33	S.T.Chirgaon	2020-21	02	01	01	1.69
34	S.T.Chopal	2020-21	04	01	01	3.18
35	S.T.Dodrakwar	2020-21	01	01	01	5.34
36	S.T.Jubbal	2020-21	02	02	04	19.14
37	S.T.Kotkhai	2020-21	02	01	01	3.38
38	S.T.Kumarsain	2020-21	02	01	01	2.71
39	S.T Nankhari	2020-21	01	01	01	0.72
40	S.T Nerwa	2020-21	03	01	01	0.73
41	S.T Rohru	2020-21	01	02	02	6.75
42	S.T Theog	2020-21	02	03	03	55.28
43	Capital Treasury Shimla	2020-21	05	06	06	42.52
44	D.T.Nahan	2020-21	05	05	05	12.55

45	S.T.Pachhad	2020-21	01	02	02	10.44
46	S.T.Rajgarh	2020-21	02	01	01	3.40
47	D.T.Solan	2020-21	05	03	03	13.62
48	S.T.Kandaghat	2020-21	01	01	01	17.58
49	S.T Kasoli	2020-21	02	01	01	2.40
50	S.T.Kishangarh	2020-21	01	02	02	8.08
51	S.T.Mamleeg	2020-21	01	01	01	3.83
52	S.T Nalagarh	2020-21	02	02	02	8.56
53	S.T Ramshehar	2020-21	02	01	01	6.52
54	D.T.Una	2020-21	04	02	02	7.41
55	ST Bangana	2020-21	02	01	01	1.42
56	ST Paonta	2020-21	02	02	02	13.00
<b>Total</b>				<b>131</b>	<b>141</b>	<b>897.53</b>

**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	2020-21	05
2.	S.T.Pooh	2020-21	03
3.	S.T Banjar	2020-21	03
	D.T Keylong	2020-21	03
	S.T Kotkhai	2020-21	03
	D.T sirmour at Nahan	2020-21	07
	S.T Pachad	2020-21	02

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

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1	S.T.Naina Devi Ji at Swarghat	2020-21	2	3
2	D.T.Chamba	2020-21	3	11
3	S.T.Chowari	2020-21	2	1
4	S.T Bharmour	2020-21	1	2
5	S.T Holi	2020-21	1	5
6	S.T Salooni	2020-21	1	11
7	S.T Sihunta	2020-21	1	9
8	S.T Tissa	2020-21	1	7
9	Try Pangi	2020-21	2	6
10	D.T Hamirpur	2020-21	5	6
11	S.T Barsar	2020-21	1	1
12	S.T Bhoranj	2020-21	1	4
13	D.T Kangra at dshala	2020-21	3	14
14	S.T Dehra	2020-21	1	8
15	S.T Kasba Kotla	2020-21	1	9
16	S.T Khundian	2020-21	1	7
17	S.T Nurpur	2020-21	1	17
18	S.T Shahpur	2020-21	1	9
19	D.T Kinaur at peo	2020-21	3	4
20	ST Nichar	2020-21	2	8
21	S.T Moorang	2020-21	1	3
22	D.T Kullu	2020-21	2	12
23	S.T Manali	2020-21	1	6
24	D.T Mandi	2020-21	3	8
25	S.T Balichowki	2020-21	2	2
26	S.T Dharampur	2020-21	1	1
27	S.T Nerchowk	2020-21	1	3
28	S.T Sarkaghat	2020-21	1	3
29	D.T Keylong	2020-21	2	2
30	Try. Kaza	2020-21	3	9
31	D.T Shimla	2020-21	6	18
32	S.T.Chirgaon	2020-21	1	4
33	S.T.Chopal	2020-21	1	11
34	S.T.Jubbal	2020-21	1	7
35	S.T.Kotkhai	2020-21	1	6
36	S.T.Kumarsain	2020-21	1	6
37	S.T Nankhari	2020-21	3	3
38	S.T Nerwa	2020-21	1	6
39	S.T Rohru	2020-21	2	1
40	S.T Theog	2020-21	1	3
41	Capital Try Shimla	2020-21	4	13
42	S.T.Nohradhar	2020-21	1	3
43	S.T.Rajgarh	2020-21	1	4
44	D.T.Solan	2020-21	3	6
45	S.T Kasoli	2020-21	1	1
46	S.T.Mamleeg	2020-21	2	1
47	S.T Nalagarh	2020-21	1	2
48	S.T Ramshehar	2020-21	1	2
49	D.T.Una	2020-21	3	8
50	S.T Bangana	2020-21	1	1
51	Try. Delhi	2020-21	1	1
52	S.T Paonta	2020-21	1	6
Total				304

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

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	S.T.Naina devi ji at Swarghat	2020-21	4	5	1100
2.	D.T.Chamba	2020-21	4	1	550
3.	S.T.Dalhousie	2020-21	1	2	950
4.	S.T Bharmour	2020-21	3	2	650
5.	S.T Sihunta	2020-21	2	2	2150
6.	S.T Tissa	2020-21	2	3	1900
7.	S.T Barsar	2020-21	3	2	400
8.	D.T Kangra at dshala	2020-21	4	1	500
9.	S.T Dehra	2020-21	2	2	1100
10.	S.T Nurpur	2020-21	2	2	750
11.	D.T Kullu	2020-21	3	1	1250
12.	S.T Nerchowk	2020-21	3	3	1850
13.	S.T S Nagar	2020-21	1	2	550
14.	Try. Kaza	2020-21	4	3	1650
15.	D.T Shimla	2020-21	7	1	1400
16.	S.T.Chirgaon	2020-21	3	5	2000
17.	S.T.Chopal	2020-21	2	2	850
18.	S.T.Jubbal	2020-21	3	4	1400
19.	S.T Rohru	2020-21	4	1	1400
20.	Capital Try Shimla	2020-21	1	1	2800
21.	D.T.Solan	2020-21	4	2	2400
22.	S.T Arki	2020-21	1	2	7500
23.	S.T.Mamleeg	2020-21	2	4	7600
24.	S.T Krishangarh	2020-21	2	3	450
Total				56	43150

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

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1	S.T Nichar	2020-21	3	1	550
2	S.T Jubbal	2020-21	4	1	350
<b>Total</b>				<b>2</b>	<b>900</b>

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

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	D.T.Kinnaur	2020-21	04	01	1050
2.	D.T Shimla	2020-21	08	01	2700
3.	S.T.Rajgarh	2020-21	03	01	800
<b>Total</b>				<b>3</b>	<b>4550</b>

**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.	S.T Pooh	2020-21	1	Sh. Ramsen negi IP14-18087	700
2.	S.T Manali	2020-21	3	Sh. Neeraj Rana Director Mountraing Alide Sports	1050
3	S.T Chopal	2020-21	3	Sh. Jagdish Chand IP08-11599	1200
4	S.T Theog	2020-21	3	Sh. Vijay Kumar IP43-15950	1725
5	S.T Rajgarh	2020-21	4	Smt. Sangeeta Mehta IP42-16985	1875
6	S.T Kandaghat	2020-21	2	Sh.T.Banketesh ,D.F.O	1800
	<b>Total</b>				<b>8350</b>

**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	S.T ghumarwin	2020-21	01	01	35000
2	S.T Nadaun	2020-21	03	01	30000
3	S.T Banjar	2020-21	01	02	160000
4	S.T Baldwara	2020-21	01	01	17000
5	D.T Keylong	2020-21	04	02	49000
6	S.T Rohru	2020-21	03	03	95000
7	S.T Tikkar	2020-21	01	02	120000
8	S.T Pachad	2020-21	02	01	57000
<b>Total</b>				<b>13</b>	<b>563000</b>

**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	2020-21	4	5	27502518	Non adjustment of advances in financial year
2.	D.T Shimla	2020-21	4	1	695394	-do-
3.	S.T Nankhari	2020-21	2	1	1525	-do-
4.	Capital Treasury	2020-21	2	1	4919282	-do-

**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 Pooh	2019-21	4	03
2.	S.T Chirgaon	2019-21	06	03
<b>Total</b>				<b>06</b>

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

Sr.No.	Name of Treasury
1.	District Treasury Bilaspur
2.	Sub Treasury Naina Devi at Swarghat
3.	Treasury Pangi
4.	District Treasury Hamirpur
5.	Sub Treasury Sujanpur Tihra
6.	Sub Treasury Anni
7.	District Treasury Lahual & Spiti at Keylong
8.	Sub Treasury Udaipur
9.	Treasury Kaza
10.	Sub Treasury Nihri
11.	Sub Treasury Nirmand
12.	Cyber Treasury Shimla
13.	GST Shimla
14.	Sub Treasury Bagana
15.	Sub Treasury Amb
16.	Treasury Delhi

**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.Dalhousie	2020-21	4
2	S.T Holi	2020-21	2
3	S.T Tissa	2020-21	3
4	D.T.Kinnaur at R/Peo	2020-21	6
5	S.T Dharampur	2020-21	4
6	S.T Sandhol	2020-21	1
7	S.T Kupvi	2020-21	1
8	Capital Try Shimla	2020-21	7
9	Try Kaza	2020-21	6



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

Sr.No.	Name of Treasury	Inspection Report	Para No.	Remarks
1	D.T.Chamba	2020-21	7	Non functioning / slow functioning of Internet
2	S.T.Chowari	2020-21	3	-do-
3	S.T Bhalai	2020-21	3	-do-
4	S.T Salooni	2020-21	3	-do-
5	S.T Tissa	2020-21	4	-do-
6	S.T Bhoranj	2020-21	2	-do-
7	D.T Kangra at dshala	2020-21	8	-do-
8	S.T Rakkar	2020-21	4	-do-
9	S.T Kasba Kotla	2020-21	5	-do-
10	S.T Nurpur	2020-21	2	-do-
11	S.T Shahpur	2020-21	4	-do-
12	D.T Kinaur at peo	2020-21	5	-do-
13	S.T Moorang	2020-21	3	-do-
14	ST Sangla	2020-21	2	-do-
15	D.T Kullu	2020-21	6	-do-
16	S.T Baldwara	2020-21	3	-do-
17	S.T Balichowki	2020-21	3	-do-
18	S.T Dharampur	2020-21	2	-do-
19	S.T Sandhol	2020-21	2	-do-
20	S.T Sarkaghat	2020-21	3	-do-
21	S.T. S Nagar	2020-21	3	-do-
22	D.T Shimla	2020-21	11	-do-
23	S.T.Chirgaon	2020-21	5	-do-
24	S.T.Kumarsain	2020-21	3	-do-
25	S.T Kupvi	2020-21	2	-do-
26	Capital Try Shimla	2020-21	6	-do-
27	ST Darlaghat	2020-21	1	-do-
28	S.T Krishangarh	2020-21	3	-do-
29	S.T Mamleeg	2020-21	3	-do-
30	S.T Bangana	2020-21	3	-do-

**Appendix 'A'****Year-wise breakup of outstanding IR and paras as on 31.03.2022:**

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	5	1
2016-17	3	3
2017-18	15	17
2018-19	18	19
2019-20	35	61
2020-21	67	245
Total	150	354