



Annual Review
on the working of Treasuries in Himachal Pradesh
for the year 2016-17



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



Government of Himachal Pradesh

PREFACE

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

This Annual Review on the working of Treasuries of Himachal Pradesh for the year 2016-17 is prepared on the basis of major deficiencies noticed during compilation of accounts for the year 2015-16 as well as local inspection and audit of treasuries conducted during 2016-17. The objective of this publication is to bring to the notice of the State Government, the errors/ omissions/ irregularities being committed by the Treasury Officers while discharging their day to day official duties.

**Accountant General (A&E)
Himachal Pradesh**

Place: Shimla

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Table of contents

Sr. No.	Contents	Para No.	Page No.
1	<i>PREFACE</i>		
2	<i>Executive Summary</i>		1
3	INTRODUCTION	1.1	4
4	<i>Organizational Set UP</i>	1.2	5
5	<i>Manpower Deployment</i>	1.3	5
6	<i>Objective of Review</i>	2.1	6
7	<i>Inspection Coverage</i>	2.2	6
8	<i>Outstanding Inspection Reports and Paras</i>	2.3	6
9	<i>Non –submission/ late submission of first reply to Inspection Reports</i>	2.4	6
10	Defects noticed during compiling and verification of Accounts in the office of AG (A&E)		7
11	<i>Delay in rendition of monthly account</i>	3.1	7
12	<i>Correction of accounts after submission</i>	3.2	7
13	<i>Treasury Suspense</i>	3.3	7
14	<i>Treasury wise detail of discrepancies in RBD figures.</i>	3.4	7
15	<i>Non supply of data in digital form</i>	3.5	8
16	Defects and other irregularities noticed during local inspection of Treasuries		8
17	Misclassification of Expenditure	4.1	8
18	<i>Misclassification of expenditure of Rs2.23crore under Pensionary Heads</i>	4.1.1	8
19	<i>Misclassification of payment made under Group Insurance Scheme</i>	4.1.2	9
20	<i>Deposit of interest receipt amounting to Rs.86.92lakh under wrong sub major head</i>	4.1.3	9
21	Authorization of excess drawls	4.2	9
22	<i>Excess drawl of Rs.04.36lakh over Letter of Credit by LOC holders</i>	4.2.1	9
23	<i>Authorization of bills amounting to Rs. 116.09crore without Budget</i>	4.2.2	10
24	<i>Authorization of funds amounting to Rs.118.10crore in excess of sanctioned budget</i>	4.2.3	10
25	Mechanism of reconciliation of accounts	4.3	11
26	<i>Non- issuance of monthly Receipt/Expenditure Schedules to the DDOs</i>	4.3.1	11
27	<i>Non-reconciliation of GIS figures</i>	4.3.2	11
28	Maintenance of Deposits	4.4	12
29	<i>Non- examination of Revenue Deposit Register quarterly by the Collector</i>	4.4.1	12
30	<i>Non- lapsing of Unclaimed Deposits amounting to Rs.35.04lakh</i>	4.4.2	12
31	<i>Non- accountal of Deposits amounting to Rs.8.00crore</i>	4.4.3	12
32	<i>Difference of Rs.45.08lakh in figures of Deposits</i>	4.4.4	13

33	<i>Non-closure of inoperative Personal Ledger Accounts (PLA) and non verification of PLA pass books.</i>	4.4.5	13
34	<i>Non receipt of certificate of acceptance of balances from the Administrator of Personal Deposit (P.D.) Account holder</i>	4.4.6	13
35	<i>Irregularities relating to passing of Bills</i>	4.5	13
36	<i>Delay in Passing of bills amounting to Rs.53.83lakh</i>	4.5.1	14
37	<i>Manual Revalidation of passed Bills</i>	4.5.2	14
38	<i>Non- preparation of separate pay bills in respect of employees appointed on or after 15-05-2003</i>	4.5.3	15
39	<i>Failure to observe authorization and approval procedure</i>	4.6	15
40	<i>Excess payment of Pensionary benefits amounting to Rs.26.18lakh</i>	4.6.1	15
41	<i>Excess recovery of Rs. 3.26lakh on account of commuted portion of pension</i>	4.6.2	15
42	<i>Non grant of Additional Pension Allowance</i>	4.6.3	16
43	<i>Non- grant of Dearness Allowance on original Pension</i>	4.6.4	16
44	<i>Non- revision of Pension/Family Pension</i>	4.6.5	16
45	<i>Non adjustment/irregular authorization of advances amounting to Rs.40.03lakh.</i>	4.6.6	16
46	<i>Irregular payment of Rs.1.32lakh made on account of ex-gratia</i>	4.6.7	17
47	<i>Irregularities noticed in G.P.F payments</i>	4.6.8	17
48	<i>GPF payment authorized by the Treasuries without mentioning GPF Account Numbers</i>	4.6.9	18
49	<i>Irregularities noticed in operation of Treasury Strong Room</i>	4.7	18
50	<i>Non-verification of duplicate keys of departmental chest of DDOs held in Treasury strong room.</i>	4.7.1	18
51	<i>Non-obtaining of Strong Room fitness Certificate</i>	4.7.2	19
52	<i>Non-refilling of Fire extinguishers and non-availability of fire buckets</i>	4.7.3	19
53	<i>Difference of Rs.18.41lakh in the figures of Sale Receipt account of non postal stamps and related plus and minus memos</i>	4.7.4	19
54	<i>Retention of stock of non postal stamps in excess of annual consumption</i>	4.7.5	20
55	<i>Mechanism of releasing payment on the authorities of A.G Office and verification of DDOs</i>	4.8	20
56	<i>Failure to maintain Specimen Signatures of Sr. Accounts Officers/Accounts Officers</i>	4.8.1	20
57	<i>Issues relating to computerization in treasuries</i>	4.9	20
58	<i>Non- display of data available in HPOLITIS Software.</i>	4.9.1	20
59	<i>Non- availability/slow functioning of Internet facility</i>	4.9.2	21
60	<i>Non-availability of battery backup.</i>	4.9.3	21
61	<i>Non-functioning of computer printer</i>	4.9.4	21
62	<i>Non- implementation of e-stamps software</i>	4.9.5	21
63	<i>Inspection of treasuries by departmental officers</i>	4.10	22
64	<i>Non- conducting of inspection by the departmental officers</i>	4.10.1	22
65	<i>Other irregularities</i>	4.11	22
66	<i>Non- deduction of Contributory Pension Fund</i>	4.11.1	22

67	<i>Difference between CPF deduction schedule figures and receipt account figures of Contributory Pension Fund</i>	4.11.2	23
68	<i>Difference of Rs.1.79crore between e-challan transaction Report and monthly scroll reports generated by Treasury</i>	4.11.3	23
69	<i>Difference of Rs.3.72crore between bank statement and monthly scrolls</i>	4.11.4	24
70	<i>Less deduction of Standard License fees amounting toRs.0.62lakh for Govt. accommodation</i>	4.11.5	24
71	<i>Less and excess payment of revised HRA</i>	4.11.6	24
72	<i>Irregular payment of Capital Allowance</i>	4.11.7	25
73	<i>Booking of Rs.7.00lakh under wrong DDO Code</i>	4.11.8	25
74	<i>Deficiencies in maintenance of office cash book</i>	4.11.9	25
75	<i>Deficiencies in receipt challans</i>	4.11.10	26
76	<i>Excess and less payment of fixed Medical Allowance</i>	4.11.11	26
77	<i>Non maintenance of Register of recoveries pointed out by AG Office</i>	4.11.12	27
78	Audit findings	5.1	27
79	<i>Excess Payment on account of inadmissible medicines/tests</i>	5.1.1	27
80	<i>Non conducting of physical verification of stock/ store</i>	5.1.2	27
81	<i>Non accountal of store/stock articles .</i>	5.1.3	28
82	<i>Non disposal of unserviceable articles</i>	5.1.4	28
83	<i>Deficiencies noticed in maintenance of Service Books.</i>	5.1.5	28
84	<i>Difference in balances of Service postage stamps .</i>	5.1.6	28
85	<i>Non obtaining of Utilization certificates of GPF withdrawals/advances.</i>	5.1.7	28
86	<i>Non- obtaining of Actual payees Receipt (APRs).</i>	5.1.8	29
87	<i>Authorization of payment without sub vouchers</i>	5.1.9	29
88	<i>Irregular payment on account of daily allowance.</i>	5.1.10	29
89	<i>Irregular expenditure on binding work.</i>	5.1.11	29
90	<i>Unfruitful expenditure of Rs.0.95lakh</i>	5.1.12	30
91	<i>Double payment of telephone bills.</i>	5.1.13	30

Executive Summary

The Annual Review has been prepared on the basis of shortcomings observed while compiling the accounts rendered by the treasuries for the year 2015-16 and local inspection of Treasuries conducted during 2016-17.

Major irregularities/deficiencies noticed are detailed below:

Corrections of accounts involving Rs.108.28crore were carried out after receipt of accounts in the accounts Office.

(Paragraph 3.2)

Difference of Rs.27.73crore Dr. & Rs.29.68crore Cr. between bank and treasury figures.

(Paragraph 3.3)

Misclassification of expenditure amounting to Rs.2.23crore on account of DCRG, Rs.11.30lakh under Group Insurance Scheme (GIS) and Rs.86.92lakh under interest head of account.

(Paragraphs 4.1.1 to 4.1.3)

Excess drawl of Rs.4.36lakh over Letter of Credit authorized by the treasury was noticed during inspection.

(Paragraph 4.2.1)

The treasuries authorized bills amounting to Rs.116.09crore without budget and Rs.118.10crore was authorized in excess of available budget.

(Paragraphs 4.2.2&4.2.3)

The treasuries did not send monthly Receipt and Expenditure Schedules to 147 DDOs and District Treasury Officer, Bilaspur failed to reconcile GIS figures with 16 DDOs.

(Paragraphs 4.3.1 & 4.3.2)

Inspection of treasuries revealed that unclaimed deposits of Rs.35,04,320/- were not lapsed to government account, non accountal of deposit of Rs. 8.00crore was noticed and there was difference of Rs.45.08lakh in the balances of Deposit Account.

(Paragraphs 4.4.2 to 4.4.4)

In 116 cases bills were passed by the treasuries with delays and 80 bills were revalidated manually instead of electronically.

(Paragraphs 4.5.1 & 4.5.2)

There were cases of excess payment of Rs.26.18lakh on account of pensionary benefits, cases of excess recovery of Rs.3.26lakh on account of commuted portion of pension were noticed, GPF payments amounting to Rs.14.89lakh was authorized on time barred GPF authorities and Rs.4.59crore was paid without mentioning proper GPF account numbers.

(Paragraphs 4.6.1, 4.6.2, 4.6.8 & 4.6.9)

Non adjustment of advances amounting to Rs.40.03lakh and cases of irregular authorization of advances were also noticed.

(Paragraph 4.6.6)

Keys of departmental cash chest kept in treasury strong rooms were not sent to DDOs for verification. Treasury Officers failed to obtain the fitness certificate of strong room from technical authorities.

(Paragraphs 4.7.1 & 4.7.2)

Cases of non-refilling of fire extinguisher/non-availability of fire buckets and retention of stock of non-postal stamps in excess of annual consumption were noticed.

(Paragraphs 4.7.3 & 4.7.5)

The treasuries did not maintain the specimen signatures of Sr.AO/AOs and payments were being authorized without matching the signatures.

(Paragraph 4.8.1)

In respect of computerization of treasuries, cases like non-display of data by computer, non-availability/slow functioning of internet, non-availability of battery backup and non-functioning/non-availability of computer printers were noticed.

(Paragraphs 4.9.1 to 4.9.4)

Departmental officers could not achieve the target of inspection of treasuries.

(Paragraph 4.10.1)

There was difference in CPF deduction schedules and TA37(Receipt Account), further difference of Rs.1.79crore between e-challan and monthly scroll reports were noticed.

(Paragraphs 4.11.2 & 4.11.3)

Cases of less deduction on account of standard license fee for Govt. accommodation, less/excess payment of HRA and irregular payment of capital allowance were noticed.

(Paragraph 4.11.5, 4.11.6 & 4.11.7)

There were cases of less & excess payment of fixed medical allowance.

(Paragraph 4.11.11)

There were cases of inadmissible payment on account of medicine & tests.

(Paragraph 5.1.1)

There were cases of non conducting of physical verification of stock/store, non accountal of store/stock articles & non disposal of unserviceable articles in the store of treasuries.

(Paragraphs 5.1.2 to 5.1.4)

Cases of non-obtaining of utilisation certificates of GPF withdrawals/advances and payment of Rs.3.58lakh were made without obtaining actual payees' receipt were noticed.

(Paragraphs 5.1.7 & 5.1.8)

Payment of Rs.4,600/- was authorised by treasury without sub voucher.

(Paragraph 5.1.9)

Unfruitful expenditure of Rs.0.95lakh on computer printer and cases of double payment of telephone bills were noticed.

(Paragraphs 5.1.13 & 5.1.14)

1.1 Introduction

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

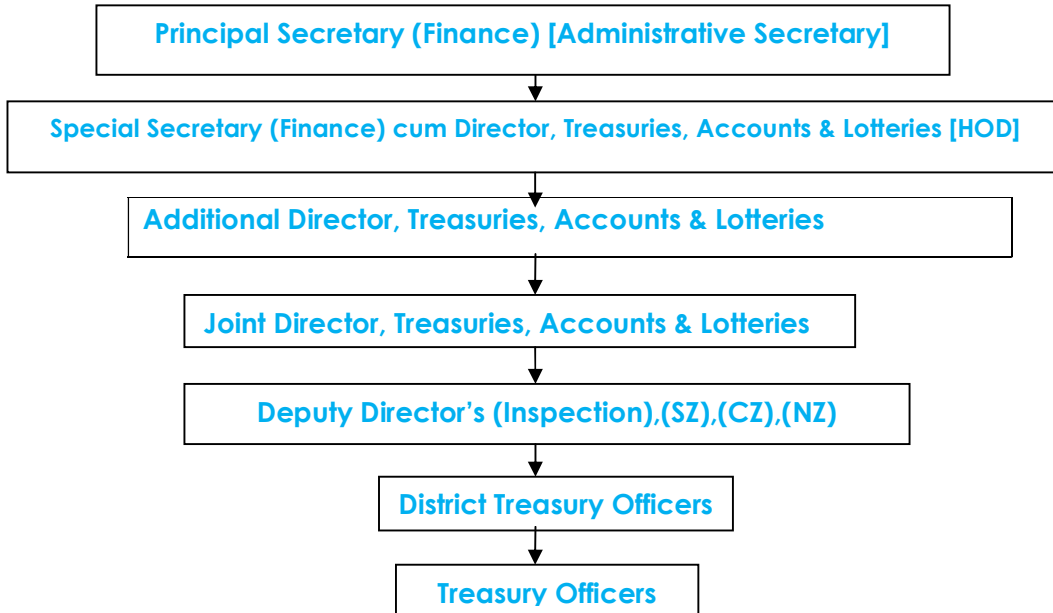
In order to regulate the multifarious functions of the treasuries, the State Government has prescribed various rules, codes, manuals and administrative procedures. The working of the Treasuries is guided by the provisions contained in HP Treasury Rule 2007 read with the HP Financial Rule 1971 Vol.-I,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

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

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

1.2 Organizational Set Up

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



1.3 Manpower Deployment

Against the sanctioned strength of 906 & 856 there were 545 and 559 persons were in position in 2014-15 & 2015-16 respectively which included 100 & 103 Class IV. The trends for shortfall during these years were 40 per cent and 35 per cent as shown in **Table-1** below:

Table-1

Sr. No.	Year	Sanctioned Posts	Men in position	Shortfall	Shortfall in percentage	Class IV
1	2014-15	906	545	361	40	100
2	2015-16	856	559	297	35	103

In addition to above, twelve Computer Operators, 141 Data Entry Operators and two Assistant Programmers had been out-sourced by the department.

Inspection Framework

2.1 Objective of Review

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

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

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

2.2 Inspection Coverage

All the District Treasuries and Sub Treasuries were inspected for the year 2015-16 during the year 2016-17 by the Treasury Inspection Parties of the office of the Accountant General (A&E) H.P Shimla (Annexure-II).

2.3 Outstanding Inspection Reports and Paras

As on 31 March 2017, 202 Inspection Reports containing 633 Paras were pending settlement due to non-receipt of replies/compliance from/by the District Treasury Officers and Treasury Officers.

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

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

However, it was noticed that 52 District Treasury Officers/Treasury Officers detailed in Annexure-III had failed to submit first reply to Inspection Reports for the year 2015-16 even up to 31 March, 2017.

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

Findings of inspection

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

3.1 Delay in rendition of monthly account

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

During the year 2015-16, five District Treasuries/Treasuries delayed the accounts of 1st list by 01 to 10 days and of 2nd list by 01 to 14 days. Non submission of monthly accounts on time to the Accounts Office results in delay in subsequent compilation process and generation of accounts and reports, which are required to be generated on fixed time schedules. The detail of delay in rendition of monthly accounts by treasuries is shown in Annexure-V.

3.2 Correction of accounts after submission

During 2015-16, 61 requisitions for correction in accounts involving Rs 108.28crore were received in Accounts Office from twelve District Treasuries/Treasuries who render the accounts to accounts office which is indicative of the fact that records are not being maintained properly at initial stage in these treasuries. The process of carrying out corrections results in loss of time and wastage of manpower. Detail is given in Annexure-VI.

3.3 Treasury Suspense

During the year 2015-16 an amount of Rs. 0.14lakh pertaining to Una District Treasury was kept under Treasury Suspense for want of proper classification. Further an amount of Rs.4,834/- pertaining to PLI Kolkata for the month of 03/2016 is awaiting rectification through Capital Treasury Shimla.

3.4 Treasury-wise detail of discrepancies in the RBD figures

As on 31.3.2016, in 56 cases pertaining to 21 Treasuries, there was difference of Rs. 27,73,47,892.25 Dr. and Rs.29,67,59,379.00 Cr. between bank and treasury figures as per detail given in Annexure-VII. The department should make efforts to reconcile the difference on priority basis.

3.5 Non supply of data in digital form

The treasuries in the state of H.P. supply data under Major head 8782-102-01 (P.W. Remittance) to A.G. office. This data is required to be supplied in digital form for uploading in VLC section of A.G. office.

During the year 2015-16, 2268 records under above Major head starting with alphabet 'V' involving Rs.7,25,65,50,142/- as detailed in Annexure-VIII were not supplied in digital form by the Treasuries which was posted manually by VLC section involving consumption of extra time and manpower. Not only this, the data pertaining to challan wise receipt, GPF debit sanction, grant-in-aid sanction and DA arrear vouchers is also not supplied in digital form by the State Treasuries. Provisions to supply this data in digital form be made in treasury system to avoid manual feeding in VLC section of AG office.

Recommendation:-

The department should ensure that the treasuries adhere to date-lines for submission of accounts to the Accounts Office, need for corrections at later stage should be eliminated and classification of expenditure should be checked at treasury level to avoid keeping the amount under treasury suspense. Further, the treasuries while accepting bank scrolls/bank statement from the linked bank should ensure that there is no cutting, overwriting & use of fluid in these documents so that differences occurred in RBD figures could be avoided.

Defects and other irregularities noticed during local inspection of Treasuries.

4.1 Misclassification of expenditure

4.1.1 Misclassification of expenditure of Rs.2.23crore under Pensionary Heads

During test check of data available in HPOLTIS¹ system for the year 2015-16, it was noticed that an amount of Rs.2.23crore had been misclassified under the pensionary account heads as shown in **Table-2** by District Treasury Officers/Treasury Officers detailed in Annexure-IX. The wrong classification resulted in wrong depiction of expenditure in accounts and incorrect raising of debit from other states.

¹ HPOLTIS stands for Himachal Pradesh Online Treasury Information System

Table -2

Correct Head of Account	Nature of expenditure	Head of Account under which amount was wrongly booked	Amount (in Rupees)
2071-01-104-02	DCRG	2071-01-104-00 & 01	2,22,82,644
Total			2,22,82,644

4.1.2 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2015-16 available in HPOLTIS system of District Treasuries/Treasuries, it was noticed that payment amounting to Rs. 3.30lakh made on account of Insurance Fund, had been wrongly booked under Saving Fund and similarly an amount of Rs. 8.00lakh pertaining to payment on account of Saving Fund was wrongly booked in Insurance Fund by five Distt. Treasuries and nine Treasuries as detailed in Annexure-X. The wrong booking resulted in incorrect estimation of interest due on Saving and Insurance Fund.

4.1.3 Deposit of Interest Receipt amounting to Rs. 86,92,465/- under wrong sub major head.

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

During test check of receipt challans and receipt accounts for the year 2015-16 it was noticed that interest receipt of Rs. 86,92,465/- pertaining to state government was wrongly classified under Major Head 0049-03 interest receipt of Central Govt. by 10 District Treasuries and six Sub treasuries as per detail given in Annexure-XI.

Recommendation:

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

4.2 Authorization of excess drawl

4.2.1 Excess drawl of Rs. 04.36lakh over Letter of Credit by LOC holder

In accordance with the provisions envisaged in Rule 5.121(a) of Himachal Pradesh Treasury Rules 2007 necessary instructions shall be issued by the District Treasury Officer/Treasury Officer to the Bank concerned not to accept any cheque issued by an officer of the Public Works/IPH Departments who has

exceeded the limit stipulated in the Letter of Credit (LOC). Fresh instructions are required to be issued to honour the cheque as soon as further amount of L.O.C is placed at the disposal of the LOC holder.

During local inspection of Treasuries for the year 2015-16, it was noticed that the District Treasury Officer Sirmour authorized an amount of Rs.04.36lakh in excess of the prescribed LOC limit to one cheque drawing DDO. Thus, the drawl of funds in excess of LOC limit rendered the system of budgetary control ineffective.

4.2.2 Authorization of Bills amounting to Rs. 116.09crore without Budget.

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

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

During test check of data for the year 2015-16 in District Treasuries/ Treasuries, it was noticed that in 207 cases, 12 District Treasury Officers and 35 Treasury Officers had authorized an amount of Rs.116.09crore where either budget was not available or it was not entered in computer. This failure on part of Treasury Officers resulted not only in violation of appropriation granted by the legislature but also lead to financial indiscipline. The details are given in Annexure-XII.

4.2.3 Authorization of funds amounting to Rs.118.10crore in excess of sanctioned Budget.

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

During inspection of Treasuries, it was noticed that in 408 cases 12 District Treasury Officers and 67 Treasury Officers authorized excess amount of Rs.118.10crore than available budget to 379 DDOs. The details are given in Annexure-XIII.

Recommendation:

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

4.3 Mechanism of reconciliation of accounts

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

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

During inspection of District Treasuries/Treasuries, it was noticed that monthly receipt and expenditure schedules were not delivered to 147 DDOs by 01 District Treasury Officer and 08 Treasury Officers. The details are given in Annexure-XIV.

4.3.2 Non-reconciliation of GIS figures

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

During local inspection, it was noticed that reconciliation work with 16 DDOs for the year 2015-16 was not completed by District Treasury Bilaspur.

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

Recommendation:

The reconciliation is an important control activity to ensure correctness of transactions and rule out any fraud or embezzlement. Thus the treasuries should ensure reconciliation figures with departmental authorities.

4.4 Maintenance of Deposits

4.4.1 Non Examination of Revenue Deposit Register quarterly by the Collector

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

During local inspection, it was noticed that in 02 District treasuries and in equal number of sub treasuries, the Revenue Deposit Register was not examined either by the Collector himself or by any other Gazetted officer nominated for this purpose by the Collector. Non-examination of the Revenue Deposit Register by the Collector or any other officer nominated by him/her indicates that control systems established to ensure money gets duly credited into government account, are not being applied. Details are given in Annexure-XV.

4.4.2 Non lapsing of unclaimed deposits amounting to Rs.35.04lakh

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

During inspection of District Treasuries/Treasuries, it was noticed that Deposits amounting Rs.35,04,320/- which were not claimed for three complete financial years, were not lapsed to government account as detailed in Annexure-XVI. Non-crediting the unclaimed deposits may be a time being revenue loss to the Government.

4.4.3 Non accountal of Deposits amounting to Rs.8.00crores

During inspection of Capital Treasury Shimla, it was noticed that there was Rs. 10 crore balance of Security Deposit as on 2/2011. Out of this amount, Rs.02 crore was paid in the month of 3/2011 and balance amount of Rs. 8 crore was shown in Treasury account upto 12/2013. Thereafter, this amount was neither paid/refunded to any claimant nor lapsed to

government account but it was eliminated from account by Treasury. Thus, this amount (Rs.8 core) remained unaccounted as per Treasury record.

4.4.4 Difference of Rs.45.08lakh in figures of Deposits.

During inspection of Treasuries for the year 2015-16, difference of Rs.45,08,183/- in Deposit figures was noticed in 02 District Treasuries and in equal number of sub treasuries as per detail given in Annexure-XVII.

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

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

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

During local inspection of Treasuries, it was noticed that in District Treasury Mandi one PLA was not operative since long and action as per requirement of Financial Rules to close the PLA was not taken either by treasury or PLA holder.

Further, monthly verification of PLA Pass Books was not done by the District Treasury Officers and Treasury Officers as detailed in Annexure-XVIII .

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

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

During local inspection of District Treasuries/Treasuries, it was noticed that 11 Treasury Officers in 33 cases had not followed the above procedure. The detail is given in Annexure-XIX.

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

Recommendation:

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

4.5 Irregularities relating to passing of Bills

4.5.1 Delay in passing of bills amounting to Rs.53.83lakh

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

During local inspection of District Treasuries/Treasuries, it was noticed that 116 bills pertaining to 76 DDOs involving an amount of Rs.53.83lakh were passed late and the delay ranged between two days to seventeen days. The inordinate delay in passing the bills is likely to affect the functioning of the offices who had submitted these bills to the treasuries. The details are depicted in Annexure-XX.

4.5.2 Manual revalidation of Passed Bills

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

During local inspection of District Treasuries/Treasuries, it was noticed that 80 bills involving an amount of Rs.61.50lakh pertaining to 39 DDOs were revalidated manually by six District Treasury Officers and four Treasury Officers as per detail given in Annexure-XXI.

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

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

Rule 4(13) of H.P. Civil Services Contributory Pension Rules 2006 provides that the DDOs shall prepare separate Pay bills in respect of government servants joining service on or after 15th May, 2003. The cheque drawing DDOs were also required to prepare separate pay bills in respect of above employees. Further with the introduction of e-salary system, the salary bills of all employees are being prepared at IPAO treasuries for supply to DDOs and Accounts Office along with monthly accounts.

During local inspection of District Treasuries/Treasuries, it was noticed that pay bills in respect of employees appointed on or after 15th May, 2003 were not being prepared separately by seven Treasuries as detailed in Annexure-XXII.

Recommendation:

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

4.6 Failure to observe authorization and approval procedure.

4.6.1 Excess payment of Pensionary benefits amounting to Rs.26.18 lakh.

During inspection of District Treasuries/ Treasuries for the year 2015-16, test check of pension payment records revealed that nine District Treasury Officers had made over payment to the extent of Rs.26,18,086/- to 32 pensioners and family pensioners as per detail given in Annexure-XXIII.

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

4.6.2 Excess recovery of Rs. 3.26lakh on account of Commuted portion of pension.

During local inspection of District Treasuries/ Treasuries for the year 2015-16, it was noticed that in four cases excess recovery of Rs.3,25,894/- on account of commuted portion of pension was made by District Treasury Officer, Kinnaur at Reckongpeo and Sirmaur at Nahan.

4.6.3 Non grant of Additional Pension Allowance.

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

During local inspection of District Treasury, Kullu and Una, it was noticed that in 28 cases admissible pension allowance was not being paid to the pensioners which results in non-adherence of government instructions.

4.6.4 Non grant of Dearness Allowances on original pension

As per Rule 55 A(i) of CCS Pension Rules 1972, relief against price rise may be granted to the pensioners and family pensioners in the form of dearness relief at such rates and subject to such conditions as the Govt. may specify from time to time.

During local inspection of Treasuries it was noticed that in one case the dearness relief on original pension was not paid by Treasury Officer, Kaza which results less payment of Rs.43,535/- to the pensioner.

4.6.5. Non-revision of Pension/Family Pension.

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

Test check of Pension payment scrolls in District Treasuries revealed that in 43 cases pension/family pension was not revised by six District Treasuries as detailed in Annexure-XXIV.

4.6.6 Non-adjustment/ irregular authorization of advances amounting to Rs. 40.03lakh.

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

Further Rule 5.75 of rules ibid provides that the advance drawn shall have to be duly adjusted during the same financial year.

During inspection of treasuries, it was noticed that advances were authorized to the DDOs over and above the prescribed limit of Rs.10,000/- and 2nd advance was permitted to the DDOs before the adjustment of first advance.

Not only this, advances amounting to Rs.40,03,366/- drawn by the DDOs detailed in Annexure-XXV were awaiting adjustment even after the close of financial year 2015-16. Thus, the Treasury Officers failed to comply with the provisions of Treasury Rules.

4.6.7 Irregular payment of Rs.1.32lakh made on account of ex-gratia

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

During local inspection of Treasuries, it was noticed that in District Treasury Solan and sub treasury Jawali and Sarkaghat ex-gratia amount of Rs.1,32,324/- sanctioned for payment during 2014-15 was authorized for payment by the Treasuries during 2015-16 resulting in non adherence of government instructions.

4.6.8 Irregularities noticed in GPF payments

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

During local inspection of District Treasuries/ Treasuries, it was noticed that in five cases GPF payments amounting to Rs.14,89,410/- were made on time barred authorities by three District Treasuries and Capital Treasury.

Further in two cases GPF payment amounting to Rs.32,25,025/- were authorised before due date of payment by one District treasury and one treasury which results in excess payment of interest of Rs. 23,382/- as detailed in Annexure XXVI & XXVII.

4.6.9 GPF payment of Rs.4.59crore authorized by the Treasuries without mentioning proper GPF Account Numbers.

Test check of General Provident Fund payment register maintained in HPOLTIS System revealed that in 120 cases an amount of Rs. 4.59crore was paid/withdrawn from Major Head 8009-General Provident Fund, without mentioning proper General Provident Fund account numbers of the subscribers by the District Treasuries/Treasuries, as detailed in Annexure-XXVIII.

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

In some cases GPF account numbers mentioned in the schedules were wrong, which resulted in missing credits/un posted items and minus balance cases etc.

The GPF deduction in respect of All India Services Officers is required to be booked under minor head '104' whereas, in many cases this subscription is found booked by the Treasuries under minor head '101'.

As per GPF Rules, the subscription to GPF is required to be stopped before three months of retirement of the official, whereas in some cases the subscription to GPF are noticed to continue even after the retirement of official.

It has been noticed that final payment to the retirees are not being made within stipulated period of three months from the date of issue of authority. These authorities are returned to Accountant General's office for revalidation resulting in delayed payments to the retirees/nominees as well as creation of unnecessary work.

4.7 Irregularities noticed in operation of Treasury Strong Rooms

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

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

During local inspection of Treasuries for the year 2015-16, it was noticed that duplicate keys of departmental chest pertaining to seven DDOs were not sent for annual verification by District Treasury Officer, Kinnaur and Keylong.

4.7.2 Non obtaining of Strong Room fitness certificate.

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

During local inspection of Treasuries, it was noticed that six Treasury Officers failed to obtain Strong Room fitness certificate from the PWD authorities as per requirement of Treasury Rules. The detail is given in Annexure-XXIX.

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

4.7.3 Non-refilling of fire extinguishers and non-availability of fire buckets.

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

During inspection of District Treasuries/Treasuries it was noticed that in Sub-treasury Udaipur and Tikkar fire extinguishers were either not refilled or were not available and fire buckets were also not available in the treasuries.

Recommendations:

District Treasury Officers/Treasury Officers should follow all procedures prescribed for operation and upkeep of strong rooms and the treasuries should be provided new fire extinguishers which do not require re-filling again and again. For those fire extinguishers which are re-filled, a slip on fire extinguisher should be pasted showing date of re-filling and probable date of expiry.

4.7.4 Difference of Rs.18.41lakh in the figures of Sale Receipt account of Non postal Stamps and related Plus and Minus Memos

Test check of Non Postal Stamps Accounts in District Treasuries/Treasuries for the year 2015-16 revealed that there was difference of Rs 18,41,438/- in different months in District Treasury Sirmaur, Sub Treasury Pachhad & Paonta Sahib between sale receipt

account of major head 0030 and figures of plus and minus memos of Non postal stamps as detailed in Annexure- XXX.

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

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

During inspection of treasuries, it was noticed that in District Treasury Solan and Sub Treasury Rampur closing balance of non-postal stamps as on 31-3-2016 was more than 14 times to 18 times than annual consumption of these Treasuries. The detail is given in Annexure-XXXI.

4.8 Mechanism of releasing payment on the authorities of AG Office and verification of DDOs.

4.8.1 Failure to maintain specimen signatures of Senior Accounts Officers/Accounts Officers.

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

During local inspection of District Treasuries/Treasuries, it was noticed that in 19 Treasuries specimen signatures of various Senior Accounts Officers and Accounts Officers were not available in the record of treasury and payments on the authorities of accounts office were being passed without matching signatures. Details are given in Annexure-XXXII.

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

4.9 Issues relating to computerization in treasuries

4.9.1 Non display of data available in HPOLTIS software.

Himachal Pradesh Government had introduced accounting software (HPOLTIS) in the treasuries of Himachal Pradesh. With the introduction of this software, token number, bill passing, budget control, LOC, RBD, day to day transactions and daily/ monthly accounts reports etc. are prepared/kept in this software.

During local inspection of sub treasury, Rakkar and Haroli it was noticed that data for the year 2015-16 was not displayed by the computer resulting in non verification of receipt and expenditure made during the above year besides work relating to allotment of token number passing of bills and budget control etc. remained unchecked. In the absence of which, possibility of any irregularity can not be ruled out.

4.9.2 Non availability/slow functioning of Internet facility.

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

During local inspection of District Treasuries/Treasuries it was noticed that internet facility was either not provided by the Department or it was very slow to run the day to day office work in the treasuries detailed in Annexure-XXXIII .

4.9.3 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 seven Treasuries detailed in Annexure-XXXIV. This not only creates public in-convenience but also contribute to suffer the other office work.

4.9.4 Non-functioning of computer printers

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

During local inspection of treasuries for the year 2015-16, it was noticed that in four sub-treasuries detailed in Annexure-XXXV, computer printers were not working as a result of which the work of treasuries was being suffered.

4.9.5 Non-implementation of e-Stamps Software.

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

During local inspection of Treasuries, it was noticed that e-stamps software was not implemented in Sub-treasury Pangi, which results in non adherence of above instructions of department.

Recommendation:-

The department should operationalise all the application software's, maintain required data base and provide all required facilities to the Treasuries to reap the benefit of computerisation fully.

4.10 Inspection of Treasuries by the departmental officers

4.10.1 Non-conducting of inspection by the departmental officers

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

During local inspection of District Treasuries/Treasuries, it was noticed that 21 Treasuries as shown in Annexure-XXXVI were not inspected by the departmental officers.

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

Recommendation:

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

4.11 Other irregularities

4.11.1 Non deduction of Contributory Pension Fund

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

During local inspection of treasuries, it was noticed that in 14 cases C.P.F. deduction of the employees was not being made by Sub Treasury Sarkaghat and Dharampur though C.P.F. account number to the employees were allotted by the concerned agency.

4.11.2 Difference between CPF deduction schedule figures and receipt account figures of Contributory Pension Fund

Himachal Pradesh Civil Service Contributory Pension Rules 2006 provide that 10% of Basic Pay, DA & NPA etc. will be deducted from the salary of the employees who have been appointed on or after 15.05.2003. Equal share will be deposited to employee's account by the Government. The account is being maintained by the NSDL.

During local inspection of Treasuries, it was noticed that there was following difference in CPF deduction schedules and TA-37(Receipt Account) maintained in the computer of Treasury office Delhi.

Months	Deduction made and shown in the CPF schedules	Amount booked in T.A.37 (Receipt account) under head 8342	Difference
05/2015	13,614/-	17,512/-	3,898/-
10/2015	14,333/-	17,280/-	2,947/-
Total			6,845/-

4.11.3 Difference of Rs.1.79crore between e-challan transaction report and monthly scroll reports generated by the treasury.

During inspection, test check of DDO wise e-challan transaction report with reference to date wise monthly scroll (treasury report) for the year 2015-16 maintained by Cyber Treasury Shimla revealed the difference of Rs.1.79crore as shown in **Table-3** below:

Table-3

Month	e-challan Transaction report DDO Wise	Date wise Monthly Scroll Treasury Report	Difference in the figures of Treasury Reports
4/2015	38,35,56,498	38,08,51,966	27,04,532
5/2015	74,86,63,312	74,53,24,493	33,38,819
6/2015	1,32,52,20,429	1,32,66,29,594	(-)14,09,165
7/2015	1,37,07,53,849	1,37,29,65,301	(-)22,11,452
8/2015	1,77,75,11,428	1,65,92,37,967	11,82,73,461
9/2015	65,28,08,965	75,30,68,543	(-)10,02,59,578
10/2015	20,52,37,760	20,80,06,192	(-)27,68,432
11/2015	10,74,79,459	9,26,78,216	1,48,01,243
12/2015	14,41,58,205	16,86,67,831	(-)2,45,09,626
1/2016	22,61,01,728	18,40,74,117	4,20,27,611
2/2016	13,66,44,077	16,38,34,201	(-)2,71,90,124
3/2016	34,18,13,731	34,67,35,972	(-)49,22,241
Total difference			1,78,75,048

4.11.4 Difference of Rs.3.72crore between bank statement and monthly scrolls.

Test check of date wise monthly scrolls available in the Cyber Treasury computer system with reference to bank statement supplied by various affiliated banks for the year 2015-16, revealed that there was difference of Rs.3,72,17,445/- between the figures shown in bank statement and date wise monthly scrolls available in system. The detail of difference is given in Annexure-XXXVII.

4.11.5 Less deduction of standard license fees amounting to Rs.0.62lakh for Govt. accommodation

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

Table-4

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

Test check of salary data in District Treasuries/Treasuries, it was noticed that in 11 cases less deduction of standard license fees of Rs.61,802/- was made by one District Treasury and five Treasuries as per detail given in Annexure-XXXVIII.

4.11.6 Less and excess payment of revised House Rent Allowance.

The Government of Himachal Pradesh Finance (Regulation) Department vide its O.M. No. Fin (C) B (7) 1/2012 dated 28.2.2012 revised the rates of House Rent Allowance with effect from 01.03.2012 keeping alive the old terms and conditions for grant of this allowance. In the above O.M. it has been stressed upon to make correct payment of H.R.A. and DDOs shall be held responsible for wrong payment.

Test check of salary data in District Treasuries/Treasuries, it was noticed that in 570 cases relating to 13 District Treasuries and 66 treasuries less payment of HRA was being made. Similarly in 71 cases relating to 07 District Treasuries and 17 Treasuries excess

payment of HRA amounting to Rs.2, 21,471 was made. The detail is given in Annexure IXL-A & IXL-B .

4.11.7 Irregular payment of Capital Allowance.

Generally, Capital Allowance is granted to the employees who are posted at Capital Headquarter Shimla. The test check of e-salary data in District treasuries/ treasuries revealed that in nine cases detailed in Annexure-XL , Capital Allowance @ 100/- to 250/- per month were being paid to employees posted at places other than Capital Headquarter Shimla.

4.11.8 Booking of Rs.7,00,000/- under wrong DDO Code.

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

During inspection of Treasuries, it was noticed that in sub-treasury Thunag an amount of Rs.7,00,000/- was booked under DDO code 500 instead of DDO code 006 (8658-00-102-19 SOON-20-N.V.) whereas DDO code 500 was not authorised to operate this Major head.

Recommendations:

All the District Treasury officers/Treasury Officers of H.P. State are required to issue instructions to all the DDOs under their jurisdiction to ensure authorization of correct amount of House Rent Allowance and deduction of revised standard License fee for Government accommodation etc. Besides reconciliation of differences under e-receipt and RBD reports be undertaken on priority basis.

4.11.9 Deficiencies in maintenance of office cash book.

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

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

- An erasure or over writing of any entry once made in the cash book is strictly prohibited. If a mistake is discovered it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines and head of office should initial such entries.

During local inspection of District Treasuries/Treasuries, it was noticed that physical verification of cash-in-hand was not done at the end of month, overwriting not attested and each transaction not initialed by the District Treasury Officer/Treasury Officers detailed in Annexure-XLI.

Recommendation:

The Treasury Officers should follow the prescribed Financial Rules in writing/maintaining the office cash Book.

4.11.10 Deficiencies in receipt challans

Special Secretary (Finance) cum Director Treasuries, Accounts & Lotteries, Himachal Pradesh vide its letter no Fin (TR) A (5)-13/94-V (Loose) dated 23-12-2014 addressed to all Regional/Zonal Heads of Banks and copy endorsed to all District Treasury Officers/Treasury Officers in the state of Himachal Pradesh had directed that in order to ensure that there is no scope of tempering in the challans pertaining to Excise and Taxation Department the amount shall invariably be written in words also. All treasury bank branches accepting Govt. receipt shall accept challans with amounts written in words as well as in figures.

During local inspection of District Treasuries/Treasuries test check of challans of Excise and Taxation Department at three District Treasuries and 11 Treasuries for the year 2015-16 revealed that in 94 challans involving amount of Rs. 83,87,423/-, figures in words were not mentioned. This practice is fraught with danger as there is scope of tampering with the amounts mentioned in challans in figures only. The detail is given in Annexure-XLII.

4.11.11 Excess and less payment of fixed Medical Allowances

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

During local inspection of District Treasuries/Treasuries, it was noticed that in one case Sub Treasury Naina Devi Ji at Swarghat excess payment of Rs.750/- on account of fixed medical allowance and in eight cases relating to 03 District Treasuries and 03

Treasuries less payment of Rs.57,800/- on account of fixed medical allowance was made. The detail is given in Annexure –XLIII.

4.11.12 Non maintenance of Register of recoveries pointed out by A.G. office

As per Note 6 below Rule 8.1 of H.P. Treasury Rules, 2007, a register should be maintained at the Treasury for recording all retrenchments ordered by the Accounts Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature of overpayment and the method by which the overpayments had been adjusted.

During inspection of treasuries for the year 2015-16, it was noticed that in nine District Treasuries and 12 Treasuries, as detailed in Annexure-XLIV register of recoveries pointed out by A.G. office was not maintained.

5.1 Audit Findings

5.1.1 Excess Payment on account of inadmissible medicines and tests

As per schedule 2 of Appendix 16 of Medical Attendance Rules 1944, the cost of certain medicines is not reimbursable and amount paid for tests are to be restricted to government hospital rates.

During audit, it was noticed that an amount of Rs. 12,640/- on account of cost of inadmissible medicines and tests was paid to the claimants by the offices detailed in Annexure-XLV.

5.1.2 Non conducting of physical verification of stock/store

Rule 140 of HPFR 2009 provides that the officer-in-charge of the stores shall cause to maintain the inventory for fixed assets, consumable goods and dead stock or unserviceable items. Head of the Department shall conduct the physical verification of fixed assets, consumable goods and dead stock or unserviceable items or cause it to be conducted through his subordinate officer (s) or through a committee constituted either by him or by the State Government, at least once in a year.

During audit, it was noticed that physical verification of store/stock was not conducted by the offices detailed in Annexure-XLVI.

5.1.3 Non-accountal of store/stock articles

Rule 15.4 of HPFR Vol.-I provides that when the material is received it should be counted, examined, measured or weighed as the case may be and an entry to the effect should be made in the appropriate register.

Audit noticed that materials worth Rs.0.30lakh were purchased by District Treasury Officers Sirmaur at Nahan during 2015-16 but the same was not entered in the store/stock register. Thus failure to make entries of the materials in store /stock register could result in stores being misused/pilfered and chances of mis-appropriation of government money cannot be ruled out

5.1.4 Non-Disposal of unserviceable articles

Himachal Pradesh Government order No. 3 below Rule 15.22 of HPFR Vol.-I, prescribes that old and worthless stores should be condemned and disposed of without delay.

During audit of District Treasury Lahaul & Spiti at Keylong, it was noticed that unserviceable items valuing Rs. 14.272/- were pending for disposal.

5.1.5 Deficiencies noticed in maintenance of Service Books

Rule 7.15(1) of Himachal Pradesh Financial Rules Vol.-I prescribe that at a fixed time early in the year, the service books should be taken up for verification by the head of the office who, after satisfying himself that the service of the Government servant concerned are correctly recorded in each service book.

During audit, it was noticed that in 11 District Treasuries detailed in Annexure-XLVII, service verification of the government servant and entry of leave account etc. were not made as per requirement of rules.

5.1.6 Difference in balances of Service postage stamps

During audit of District Treasuries, it was noticed that there was difference of Rs. 614/- in balances of service postage stamps in the offices, detailed in Annexure-XLVIII.

5.1.7 Non obtaining of Utilisation certificates of GPF withdrawals/advances

In accordance with the provision contained in Rule 16(2) of General Provident Fund Rules, a subscriber who has been permitted to withdraw money from the funds shall satisfied to the sanctioning authority within a reasonable period as may be specified by that authority that the money has been utilised for the purpose for which it was withdrawn and if he fails to do so, the whole of the sum so be drawn or so much thereof as has not been applied for the purpose for which it was withdrawn shall forthwith be repaid in one lump sum by the subscriber to the fund and in default of such payment, it shall be ordered by sanctioning authority to be recovered from his emoluments either in lump sum or in such number of monthly instalment as may be determined by the competent authority.

Test check of paid vouchers for the year 2014-15 & 2015-16, revealed that in 95 cases utilisation certificates of GPF withdrawals/advance amounting to Rs. 1.60crore were not obtained by the treasuries, detailed in Annexure-XLIX.

5.1.8 Non obtaining of Actual Payees Receipt.

As per Rule 8.5 of Himachal Pradesh Financial Rules Vol.-I, the actual payees' receipt duly stamped where necessary, showing full particulars of charge should invariably be obtained when making payment of claims against Government.

It was noticed in audit that an amount of Rs. 3.58lakh was shown as paid in the Cash Book of District Treasury Officer Kinnaur but actual payees' receipts were not either obtained or available on record.

5.1.9 Authorisation of payment without sub vouchers

Rule 2.20 of Himachal Pradesh Financial Rules Vol.-I, provides that every payments including repayment of money previously lodged with Govt. for whatever purpose must be supported by a vouchers setting forth and clear particulars of claims and all information necessary for its proper classification in the account.

During audit it was noticed that District Treasury Officer Kinnaur made payment of Rs. 4,600/-on account of shifting of office record from old treasury building to new office at Pooh, but bill for this payment was not produced to audit. In the absence of which payment made could not be vouchsafed in audit.

5.1.10 Irregular payment on account of daily allowance

During test check of paid vouchers for the year 2014-15 & 2015-16 it was noticed that District Treasury Officer, Keylong made irregular payment of Rs. 2,952/- on account of D.A to an official while he was staying at Sub Treasury Udaipur un-authorisedly.

5.1.11 Irregular expenditure on binding work.

Special Secretary (Finance) cum Director Treasuries, Accounts and Lotteries HP vide letter No. Fin(TR)(3)(1)-1/85-II dated 15-01-2013 delegated the powers to all the District Treasury Officers in Himachal Pradesh Treasury Officer, Pangi and Kaza treasuries to incur expenditure up to 5,000/- per annum on account of binding work.

Test check of paid vouchers for the year 2014-15, revealed that irregular expenditure of Rs.9000/- on account of binding work was incurred by the District Treasury Officer Mandi.

5.1.12 Unfruitful expenditure of Rs.0.95lakh

During audit it was noticed that a Wipro Infotec HQ printer amounting to Rs. 95,392/- was received in District Treasury Officer Sirmaur at Nahan vide invoice No. 1425000064 dated 16-7-2014 from the office of Director T&A Shimla. The printer was not made functional till the date of audit (August,2016). Thus expenditure of Rs. 95,392/- incurred on purchase of computer printer remained unfruitful.

5.1.13 Double payment of telephone bills

Test check of paid vouchers for the year 2015-16, revealed that in two cases, telephone bill charges paid by District Treasury Office Solan were again included as previous balances by BSNL in next bill and the same were paid by District Treasury. Thus, there was double payment of Rs. 2,218/- on account of telephone bills.

Inadequate response to Audit Findings:

The office of the 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 IRs issued to 12 District Treasuries, one Capital Treasury, one Cyber Treasury, three full fledged Treasuries and 85 Sub Treasuries revealed that 633 paragraphs relating to 202 IRs remained outstanding at the end of 31st March 2017. Of these 22 IRs containing 36 paragraphs had not been settled for more than five years. The year-wise position of the outstanding IRs and paragraphs is detailed in Appendix-‘A’.

Recommendation:

- ⇒ General Provident Funds Accounts should be denoted in the Computer generated bills to avoid the wastage of time and manpower.
- ⇒ Strict adherence to the time schedule prescribed for rendering accounts in A&E office may be observed.
- ⇒ Differences noticed in various accounts such as Deposit & stamps be taken note.

- ⇒ Internal Control system need to be strengthens.
- ⇒ Classification may be checked before accepting the bills for payment.
- ⇒ Overpayments made/being made in pension/HRA also be reviewed.
- ⇒ Departmental officer should conduct inspection regularly
- ⇒ Specimen signature of DDOs/Sr.AOs/AOs be obtained and scanned in computer to avoid any fraudulent drawl.
- ⇒ Rules and orders of the government be strictly adhere to in case of own office expenditure.

Sd/-

Deputy Accountant General (A/cs & VLC)

ANNEXURE- I (Ref. to Para-1.1)

LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2015-16

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

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

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

	Sirmour District	
82.	District Treasury Sirmour at Nahan	Banking
83.	Sub-Treasury Pachhad	Banking
84.	Sub-Treasury Poanta Sahib	Banking
85.	Sub-Treasury Rajgarh	Banking
86.	Sub-Treasury Shillai	Banking
87.	Sub-Treasury Sangrah	Banking
88.	Sub-Treasury Kamrau	Banking
89.	Sub-Treasury Dadahu	Banking
90.	Sub-Treasury Nohradhar	Banking
	Solan District	
91.	District Treasury Solan	Banking
92.	Sub-Treasury Arki	Banking
93.	Sub-Treasury Kandaghat	Banking
94.	Sub-Treasury Kasauli	Banking
95.	Sub-Treasury Nalagarh	Banking
96.	Sub-Treasury Ramshahar	Banking
97.	Sub-Treasury Krishangarh	Banking
	Una District	
98.	District Treasury Una	Banking
99.	Sub-Treasury Haroli	Banking
100.	Sub-Treasury Bangana	Banking
101.	Sub-Treasury Amb	Banking
102.	Delhi Treasury	Banking

ANNEXURE-II (Ref. to Para-2.2)

Detail of District Treasuries/Sub Treasuries inspected by the Office of the Accountant General. (A&E), Himachal Pradesh. Shimla, during 2016-17 for the year 2015-16

Sl. No	Distt. Treasury	Sl.No	Treasury	Period of Inspection	
1.	Distt. Treasury, Bilaspur	1	Ghumarwin	2015-16	
		2	Jhandutta	2015-16	
		3	Sri Naina Devi Ji at Swarghat	2015-16	
2.	Distt. Treasury, Chamba			2015-16	
		4.	Bhalaie	2015-16	
		5.	Bharmour	2015-16	
		6.	Chowari	2015-16	
		7.	Dalhousie	2015-16	
		8.	Holi	2015-16	
		9.	Salooni	2015-16	
		10.	Shiunta	2015-16	
		11.	Tissa	2015-16	
3		Distt. Treasury, Hamirpur			2015-16
			12	Barsar	2015-16
	13		Bhoranj	2015-16	
	14		Nadaun	2015-16	
	15		Sujanpur Tihra	2015-16	
4.	Distt. Treasury Kangra at Dharamsala			2015-16	
		16.	Baijnath	2015-16	
		17.	Baroh	2015-16	
		18.	Dehra	2015-16	
		19.	Dheera	2015-16	
		20.	Fatehpur	2015-16	
		21.	Indora	2015-16	
		22.	Jaisinghpur	2015-16	
		23	Jawali	2015-16	
		24	Kangra	2015-16	

		25	Kasba Kotla	2015-16
		26	Khundian	2015-16
		27	Nurpur	2015-16
		28	Palampur	2015-16
		29	Rakkar	2015-16
5.	Distt. Treasury, Kullu			2015-16
		30	Anni	2015-16
		31	Banjar	2015-16
		32	Manali	2015-16
		33	Nirmand	2015-16
6.	Distt. Treasury L & S at Keylong			2015-16
		34	Udaipur	2015-16
7.	Distt. Treasury Kinnaur at Reckong Peo			2015-16
		35	Nichar	2015-16
		36	Sangla	2015-16
		37	Moorang	2015-16
		38	Pooh	2015-16
8.	Distt. Treasury, Mandi			2015-16
		39	Aut	2015-16
		40.	Baldawra	2015-16
		41.	Balichowki	2015-16
		42.	Chachiot	2015-16
		43.	Dharampur	2015-16
		44.	Jogindernagar	2015-16
		45	Karsog	2015-16
		46.	Kotli	2015-16
		47.	Lad Bharol	2015-16
		48.	Nihri	2015-16
		49.	Padhar	2015-16
		50.	Sandhol	2015-16
		51.	Sundernagar	2015-16

		52	Sarkaghat	2015-16
		53.	Thunag	2015-16
9.	Capital Treasury Shimla			2015-16
10.	Distt. Treasury, Shimla (Ordinary)			2015-16
		54.	Chirgaon	2015-16
		55.	Chopal	2015-16
		56	Dodra Kwar	2015-16
		57	Junga	2015-16
		58.	Kotkhai	2015-16
		59.	Kumarsain	2015-16
		60.	Kupvi	2015-16
		61	Nankhari	2015-16
		62	Nerwa	2015-16
		63.	Rampur	2015-16
		64.	Rohru	2015-16
		65.	Suni	2015-16
		66.	Theog	2015-16
		67	Tikkar	2015-16
		68.	Jubbal	2015-16
11.	Distt. Treasury Sirmour at Nahau			2015-16
		69	Dadahu	2015-16
		70	Kamrau	2015-16
		71.	Nohradhar	2015-16
		72	Pachhad	2015-16
		73.	Paonta Sahib	2015-16
		74.	Rajgarh	2015-16
		75	Sangrah	2015-16
		76.	Shillai	2015-16
12.	Distt. Treasury, Solan			2015-16
		77	Arki	2015-16
		78	Kandaghat	2015-16
		79	Kasauli	2015-16

		80	Krishangarh	2015-16
		81	Nalagarh	2015-16
		82	Ramshehar	2015-16
<i>13.</i>	Distt. Treasury, Una			2015-16
		83	Amb	2015-16
		84	Bangana	2015-16
		85.	Haroli	2015-16
<i>14.</i>	Pangi (full fledged Treasury)			2015-16
<i>15.</i>	Kaza (full fledged Treasury)			2015-16
<i>16</i>	Delhi Treasury (full fledged Treasury)			2015-16
<i>17</i>	Cyber Treasury Shimla			2015-16

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

Sr. No.	Name of Treasury	Issue Date of I.R	Due Date of first Annotated Reply
1	DTO DHARAMSALA	13.12.2016	12.01.2017
2	ST KANGRA	16.12.2016	15.01.2017
3	ST DEHRA	21.12.2016	20.01.2017
4	ST INDORA	10.02.2017	09.03.2017
5	ST NURPUR	24.01.2017	23.02.2017
6	ST PALAMPUR	15.01.2017	14.02.2017
7	ST JAWALI	25.01.2017	24.02.2017
8	ST PATEHPUR	25.01.2017	24.02.2017
9	ST RAKKAR	20.12.2016	19.01.2017
10	ST BAIJNATH	15.12.2016	14.01.2017
11	ST KASBA KOTLA	10.02.2017	09.03.2017
12	ST BAROH	20.12.2016	19.01.2017
13	DTO MANDI	01.02.2017	28.02.2017
14	ST KARSOG	22.03.2017	21.04.2017
15	ST JOGINDER NAGAR	20.02.2017	19.03.2017
16	ST SUNDER NAGAR	22.03.2017	21.04.2017
17	ST SARKAGHAT	20.02.2017	19.03.2017
18	ST LAD BHADOL	15.12.2017	14.01.2017
19	ST BALI CHOWKI	29.06.2017	28.07.2017
20	ST KOTLI	20.02.2017	19.03.2017
21	ST PADDAR	20.02.2017	19.03.2017
22	ST BALDWARA	20.02.2017	19.03.2017
23	ST DHARAMPUR	20.02.2017	19.03.2017
24	DTO SHIMLA (O)	22.03.2017	21.04.2017
25	ST SUNNI	08.02.2017	07.03.2017
26	ST JUNGA	08.02.2017	07.03.2017
27	DTO SOLAN	29.03.2017	28.04.2017
28	ST ARKI	26.12.2016	25.01.2017
29	ST KANDAGHAT	08.02.2017	07.03.2017
30	ST KASAULI	09.01.2017	08.02.2017
31	ST NALAGARH	05.01.2017	04.02.2017
32	ST RAM SAHAR	26.12.2016	25.01.2017
33	ST KISHAN GARH	09.01.2017	08.02.2017
34	DTO BILASPUR	03.03.2017	02.04.2017
35	ST GHUMARWIN	16.12.2016	15.01.2017
36	DTO UNA	03.03.2017	02.04.2017
37	ST HAROLI	10.02.2017	09.03.2017
38	ST BANGANA	10.02.2017	09.03.2017
39	ST AMB	10.02.2017	09.03.2017

40	DTO KULLU	10.03.2017	09.04.2017
41	ST MANALI	03.03.2017	02.04.2017
42	ST PACHHAD	21.12.2016	20.01.2017
43	ST PAONTA SHAIB	21.12.2016	20.01.2017
44	ST SHILAI	21.12.2016	20.01.2017
45	ST KAMRAU	21.12.2016	20.01.2017
46	ST SANGRAH	20.12.2016	19.01.2017
47	ST DADAHU	20.12.2016	19.01.2017
48	DTO HAMIRPUR	08.02.2017	07.03.2017
49	SHIMLA CAPITAL	05.01.2017	04.02.2017
50	CYBER	24.03.2017	23.04.2017
51	DIRECTOR T&A	23.03.2017	22.04.2017
52	DELHI TRY.	23.03.2017	22.04.2017

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

Sr. No.	Name of Treasury	Date of Despatch of I.R's	Due date of 1 st Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1.	D.T. Hamirpur	07-12-2015	06-01-2016	11-03-2016	--	02	05
2.	S.T. Bhoranj	09-10-2015	08-11-2015	15-02-2016	--	03	07
3.	S.T. Sujampur	17-09-2015	16-10-2015	17-12-2015	--	02	01
4.	S.T. Naduan	24-09-2015	23-10-2015	06-02-2016	--	03	14
5.	Capital Treasury Shimla	20-10-2015	19-11-2015	08-01-2016	--	01	21
6.	D.T. Nahan	12-10-2015	11-11-2015	30-12-2015	--	01	20
7.	S.T. Paunta Sahib	28-07-2015	27-08-2015	11-12-2015	--	03	14
8.	S.T. Kamrau	12-08-2015	11-09-2015	02-11-2015	--	01	22
9.	S.T. Pachhad	28-07-2015	27-08-2015	17-12-2015	--	03	20
10.	S.T. Nohradhar	21-07-2015	20-08-2015	10-12-2015	--	03	20
11.	S.T. Rajgarh	07-07-2015	06-08-2015	11-12-2015	--	04	05
12.	S.T. Shilli	07-08-2015	06-07-2015	09-11-2015	--	04	03
13.	S.T. Dadahu	11-08-2015	10-09-2015	29-10-2015	--	01	19
14.	D.T. Una	13-07-2015	12-08-2015	16-12-2015	--	04	04
15.	S.T. Amb	21-07-2015	20-08-2015	16-12-2015	--	03	16
16.	S.T. Bangana	21-07-2015	20-08-2015	14-01-2016	--	04	24
17.	S.T. Haroli	07-07-2015	06-08-2015	23-10-2015	--	02	17
18.	D.T. Bilaspur	10-09-2015	09-10-2015	16-12-2015	--	02	07
19.	S.T. Ghumarwin	18-08-2015	17-09-2015	16-12-2015	--	02	29
20.	S.T. Nainadevi at Swarghat	25-08-2015	24-09-2015	03-01-2016	--	03	09
21.	S.T. Jhanduta	25-08-2015	24-09-2015	20-11-2015	--	01	26
22.	D.T. Keylong	27-08-2015	26-09-2015	16-12-2015	--	02	20
23.	S.T. Udaypur	14-08-2015	13-09-2015	08-01-2016	--	03	25
24.	D.T. Kaza	02-07-2015	01-08-2015	30-12-2015	--	05	00
25.	D.T. Solan	07-10-2015	06-11-2015	17-12-2015	--	01	13
26.	S.T. Kasauli	07-08-2015	06-09-2015	30-12-2015	--	03	24
27.	S.T. kandaghat	04-08-2015	03-09-2015	16-12-2015	--	03	13
28.	S.T. Arki	02-07-2015	01-08-2015	30-11-2015	--	04	00
29.	S.T. Ramshahar	02-07-2015	01-08-2015	23-10-2015	--	02	22
30.	S.T. Krishangarh	31-07-2015	30-08-2015	23-10-2015	--	01	23
31.	S.T. Nalagarh	07-07-2015	06-08-2015	23-10-2015	--	02	17
32.	S.T. Moorang	09-07-2015	08-08-2015	08-01-2016	--	05	00
33.	S.T. Nichar	12-06-2015	11-07-2015	23-10-2015	--	04	12
34.	S.T. Pooh	07-07-2015	06-08-2015	16-10-2015	--	02	10
35.	S.T. Nirmand	09-10-2015	08-11-2015	20-02-2016	--	03	12
36.	S.T. Anni	29-09-2015	28-10-2015	17-12-2015	--	01	19
37.	D.T. Pangi	14-08-2015	13-09-2015	30-12-2015	--	03	17
38.	D.T. Chamba	05-11-2015	04-12-2015	08-01-2016	--	01	05
39.	S.T. Kupvi	30-07-2015	29-08-2015	30-12-2015	--	04	00

40.	S.T. Kumarsain	13-10-2015	12-11-2015	17-02-2016	--	03	05
41.	S.T. Nankhari	16-10-2015	15-11-2015	17-02-2016	--	03	02
42.	S.T. Dodra Kwar	18-09-2015	17-10-2015	12-02-2016	--	03	26
43.	S.T. Chopal	07-09-2015	06-10-2015	17-02-2016	--	04	11
44.	S.T. Jubbal	18-09-2015	17-10-2015	05-02-2016	--	03	18
45.	S.T. Rohru	01-09-2016	31-10-2015	05-02-2016	--	03	04
46.	S.T. Rampur	13-10-2015	12-11-2015	25-01-2016	--	02	13
47.	S.T. Theog	25-08-2015	24-09-2015	14-01-2016	--	03	20
48.	S.T. Kotkhai	03-09-2015	02-10-2015	19-01-2016	--	03	17
49.	S.T. Suni	16-10-2015	15-11-2015	14-01-2016	--	03	00
50.	S.T. Chirgaon	09-09-2015	08-10-2015	19-01-2016	--	03	11
51.	S.T. Tikkar	31-08-2015	30-09-2015	19-01-2016	--	03	19
52.	S.T. Nerwa	27-08-2015	26-09-2015	14-01-2016	--	03	18
53.	D.T. Kinnaur at Reckong Peo	02-07-2015	01-08-2015	18-09-2015	--	01	17
54.	S.T. Sangla	19-06-2015	18-07-2015	06-10-2015	--	02	18

ANNEXURE- V (Ref. to Para-3.1)

Delay in rendition of monthly account

Month	Name of Treasury	Delay in days	
		Ist List	IInd List
5/2015	Keylong	9 days	1 day
	Kaza	---	1 day
6/2015	Kaza	---	14 days
8/2015	Kaza	---	2 days
10/2015	Keylong	---	1 day
12/2015	Chamba	---	2 days
	Kangra	---	2 days
	Keylong	---	6 days
1/2016	Chamba	1 day	1 day
	Kangra	1 day	1 day
	Keylong	10 days	9 days
2/2016	Delhi	2 days	1 day
3/2016	Chamba	1 day	---
	Kangra	1 day	3 days
	Keylong	7 days	3 days

ANNEXURE- VI (Ref. to Para-3.2)
Correction of accounts after submission

Month	Name of District Treasury	No. of requisition	Amount
6/15	Kangra	1	31944
	Mandi	2	270
8/15	Mandi	1	11802
	Shimla	1	12775
	Una	1	16780
	Capital	1	510
	Solan	1	1268604
9/15	Kalpa	1	5060
	Capital	1	7161
	Mandi	3	41489
	Bilaspur	1	14754
	Una	1	20000
	Nahan	1	1920
10/15	Chamba	2	60455
	Shimla	1	21232
	Solan	1	15997
	Mandi	4	79729
	Una	1	93867
12/15	Capital	1	3068
	Chamba	1	8730
	Solan	1	1030
1/16	Shimla	1	2876724
	Kangra	1	3520

	Chamba	1	868427
	Mandi	2	12000
	Hamirpur	1	39171
	Capital	1	2353
	Solan	1	3000
	Kalpa	2	2363
2/16	Kangra	1	6035794
	Mandi	3	68051
3/16	Bilaspur	1	6000
	Una	3	49773
	Shimla	3	55210
	Mandi	4	778743
	Kangra	1	355000
	Solan	2	93616
	Kullu	1	37276
	Capital	3	1069805500
	Nahan	1	2192
		61	1,08,28,11,890

(ANNEXURE-VII (Ref. to Para-3.4))

Treasury wise detail of discrepancies in RBD figures

Sr . No.	Mon th	Treasury	Bank figure	Treasury figure	Differenc e	Adjuste d	Net balance	
							Dr	Cr
1	07/10	Sangrah	6930149 Dr	7449741 Cr	519592 Cr	3100 Dr	-----	516492
2	07/10	Chirgaon	3759252 Cr	4366351 Dr	607099 Dr	-----	607099	-----
3	08/10	Kullu	93328218 Dr	93327838 Cr	380 Dr	-----	380	-----
4	11/10	Arki	78516566 Dr	77798630 Cr	717936 Dr	-----	717936	-----
5	12/10	Shillai	36390529 Dr	36343490 Cr	47039 Dr	9900 Cr	37139	-----
6	01/11	Shillai	28495622 Dr	28411407 Cr	84215 Dr	83715 Cr	500	-----
7	01/11	Nerwa	20902188 Dr	20886758 Cr	15430 Dr	3100 Cr	12330	-----
8	04/11	Nichar	19171543 Dr	19151543 Cr	20000 Dr	-----	20000	-----
9	05/11	Ghumarwin	86567806 Dr	87297462 Cr	729656 Cr	-----	-----	729656
10	02/12	Kullu	168494560 Dr	168504045 Cr	9485 Cr	-----	-----	9485
11	05/12	Moorang	5719031 Dr	5718648 Cr	383 Dr	-----	383	-----
12	07/12	Sihunta	13455332 Dr	13456326 Cr	994 Cr.	-----	-----	994
13	08/12	SunderNagar	112076779 Dr	112086779 Cr	10000 Cr	-----	-----	10000
14	12/12	Rohru	55364775 Dr	55482664 Cr	117889 Cr	118189 Dr	300	-----
15	06/13	Shimla	676571785 Dr	676571810 Cr	25 Cr	-----	-----	25
16	07/13	Aut	11437659 Dr	11433669 Cr	3990 Dr	10 Dr	4000	-----
17	08/13	Rohru	38555762 Dr	38555262 Cr	500 Dr	-----	500	-----
18	09/13	Rohru	42732485 Dr	37660792 Cr	5071693 Dr	-----	5071693	-----
19	09/13	Shimla	1591297526 Dr	1526748254 Cr	64549272 Dr	-----	64549272	-----
20	10/13	Rohru	66495487 Dr	67026822 Cr	531335 Cr	-----	-----	531335
21	11/13	Rohru	40782993 Dr	40364305 Cr	418688 Dr	100000 Dr	518688	-----
22	12/13	Rohru	39574418 Dr	43603724 Cr	4029306 Cr	-----	-----	4029306

23	02/1 4	Rohru	53721179 Dr	53772321 Cr	51142 Cr	-----	-----	51142
24	05/1 4	Ramshehar	20314191 Dr	20242607 Cr	71584 Dr	-----	71584	-----
25	06/1 4	Rohru	104615305 Dr	104542625 Cr	72680 Dr	-----	72680	-----
26	06/1 4	Ramshehar	24687571 Dr	24708471 Cr	20900 Cr	-----		20900
27	10/1 4	Ghumarwin	150651834 Dr	150651334 Cr	500 Dr	-----	500	-----
28	10/1 4	Dharamshala	4701749209 Dr	4701748615 Cr	594 Dr	-----	594	-----
29	12/1 4	Rohru	84511807 Dr	84511767 Cr	40 Dr	-----	40	
30	12/1 4	Shimla (online)	12712059 Cr	-----	12712059 Cr	12706061 Dr	-----	5998
31	02/1 5	Kullu	342042593 Dr	342043583 Cr	990 Cr	-----	-----	990
32	03/1 5	Sangrah	43538391 Dr	43538389 Cr	02 Dr	-----	02	--
33	03/1 5	Ramshehar	33142180 Dr	33142250 Cr	70 Cr	-----	-----	70
34	04/1 5	Shillai/Kam rau	12227970 Dr	12228020 Cr	50 Cr	-----	-----	50
35	04/1 5	Shimla	2016052866 Cr	2061022678 Dr	44969812 Dr	72600000 Cr	-----	27630188
36	05/1 5	Shimla	1835688658 Dr	1893532539 Cr	57843881 Cr	54242564 Dr	-----	3601317
37	08/1 5	Shimla (online)	25321931 Cr	-----	25321931 Cr	-----	-----	25321931
38	08/1 5	Nadaun	1200000 Cr	-----	1200000 Cr	-----	-----	1200000
39	09/1 5	Kasumpti	244076484 Dr	286948928 Cr	42872444 Cr	-----	-----	42872444
40	09/1 5	Shimla (online)	26504869 Dr	-----	26504869 Dr	20486793 Cr	6018076	-----
41	09/1 5	Shimla (Ord)	718103 Cr	-----	718103 Cr	164607 Dr	-----	553496
42	10/1 5	Kasumpti	39584968 Dr	1789530 Cr	37795438 Dr	-----	37795438	-----
43	10/1 5	Shimla (online)	28629169 Cr	-----	28629169 Cr	28299187 Dr	-----	329982
44	10/1 5	Shimla (Ord)	3627260 Cr	-----	3627260 Cr	3587833 Dr	-----	39427
45	11/1 5	Kasumpti	251090430 Dr	307047689 Cr	55957259 Cr	-----	-----	55957259
46	11/1 5	Shimla (online)	27510854 Cr	-----	27510854 Cr	23510028 Dr	-----	4000826
47	11/1 5	Shimla (Ord)	2932695 Cr	-----	2932695 Cr	2414267 Dr	-----	518428

48	12/1 5	Kasumpti	102274944 Dr	44556656 Cr	57718288 Dr	-----	57718288	-----
49	12/1 5	Shimla (online)	28039398 Cr	-----	28039398 Cr	23510028 Dr	-----	4529370
50	12/1 5	Dharampur	137480 Cr	-----	137480 Cr	-----	-----	137480
51	01/1 6	Kasumpti	181766898 Cr	93267838 Dr	88499060 Cr	-----	-----	88499060
52	01/1 6	Shimla (online)	35661628 Cr	-----	35661628 Cr	-----	-----	35661628
53	02/1 6	Kasumpti	590738312 Dr	539855760 Cr	50882552 Dr	-----	50882552	-----
54	03/1 6	Sarkaghat	191291921 Dr	191291920.75 Cr	00.25 Dr	-----	00.25	-----
55	03/1 6	Kasumpti	936014808 Dr	882766890 Cr	53247918 Dr	-----	53247918	-----
56	03/1 6	Kullu	62227913 Dr	62228013 Cr	100 Cr	-----	-----	100
Total			10715487157 Dr	10790371009.75 Cr	74883852.75 Cr	55472366 Dr	277347892. 25	296759379

**(ANNEXURE-VIII (Ref. to Para-3.5)
Non supply of data in digital form**

Month	Total receipt of records starting with the Alphabet 'V'	Monetary value of records
Apr-15	167	158592040
May-15	170	432297896
Jun-15	148	294999286
Jul-15	115	383781803
Aug-15	192	592934381
Sep-15	261	1417050306
Oct-15	319	922694060
Nov-15	230	570279251
Dec-15	184	544836974
Jan-16	131	358471165
Feb-16	124	405900193
Mar-16	227	1174712787
Total	2268	7256550142

ANNEXURE-IX (Ref. to Para-4.1.1)
Misclassification of expenditure under Pensionary Heads

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Par a No.	Nature of Expenditure			Head of account under which Booked
				DCRG	Pensi on	Commu tation	
1.	D.T. Kangra at Dharamsala	2015-16	09	34,76,253	-----	-----	2071-01-104-00 & 01
2.	S.T. Kangra	2015-16	01	143,23,752	-----	-----	2071-01-104- 00
3.	D.T. . Keylong	2015-16	07	10,30,047	-----	-----	2071-01-104-01
4.	S.T.Rampur	2015-16	05	30,71,124	-----	-----	2071-01-104-00
5.	D.T. Solan	2015-16	04	3,81,468	-----	-----	2071-01-104-00 & 01
Total				2,22,82,644	-----	-----	

ANNEXURE- X (Ref. to Para-4.1.2)
Misclassification of payment made under Group Insurance Scheme.

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Par a No.	Insurance payment booked under Saving fund	Saving fund payment booked under Insurance Fund	Total amount of misclassification
1.	D.T. Bilaspur	2015-16	08	1,05,000	79,400	1,84,400
2.	S.T. Ghumarwin	2015-16	05	-----	1,07,531	1,07,531
3.	S.T. Kangra	2015-16	05	45,000	-----	45,000
4.	D.T. Mandi	2015-16	08	15,000	36,830	51,830
5.	S.T. Sundernagar	2015-16	05	-----	52,290	52,290
6.	S.T.Karsog	2015-16	04	-----	41,354	41,354
7.	Capital Treasury Shimla	2015-16	09	30,000	1,47,076	1,77,076
8.	D.T. Shimla	2015-16	08	1,05,000	1,98,197	3,03,197
9.	S.T. Theog	2015-16	04	30,000	19,823	49,823
10.	S.T. Kumarsain	2015-16	09	-----	12,760	12,760
11.	D.T. Sirmour at Nahar	2015-16	07	-----	45,995	45,995
12.	S.T. Pachhad	2015-16	06	-----	12,508	12,508
13.	S.T. Kasauli	2015-16	06	-----	15,829	15,829
14.	S.T. Bagana	2015-16	04	-----	30,000	30,000
Total				3,30,000	7,99,593	11,29,593

ANNEXURE-XI (Ref. to Para-4.1.3)
Deposit of interest receipt in unauthorised head of Account

Sr.No.	Name of Treasuries	I.R.	Para No.	Amount	Remarks
1.	D.T. Chamba	2015-16	05	63623	Amount deposited in Sub Major Head -03 which pertains to Central Govt.
2	D.T. Hamirpur	2015-16	04	12682	---do---
3.	S.T.Nadaun	2015-16	04	51175	---do---
4.	D.T.Kangra at Dharamshala	2015-16	07	477044	---do---
5.	D.T. Kullu	2015-16	08	94343	---do---
6.	D.T. Lahaul &Spiti at Keylong	2015-16	02	34302	---do---
7.	D.T. Mandi	2015-16	04	209791	---do---
8.	S.T. Karsog	2015-16	05	119723	---do---
9.	D.T. Shimla(O)	2015-16	04	129830	---do---
10.	S.T. Theog	2015-16	01	100760	---do---
11	D.T.Sirmour at Nahan	2015-16	01	321762	---do---
12	D.T. Solan	2015-16	03	3453796	---do---
13.	S.T. Kandaghat	2015-16	04	28168	---do---
14	S.T. Kasauli	2015-16	05	94536	---do---
15	S.T. Nalagarh	2015-16	04	3334631	---do---
16	D.T. Una	2015-16	06	166299	---do---
Total				86,92,465	

ANNEXURE- XII (Ref. to Para-4.2.2)
Authorization of bills without budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Amount Authorized without budget (Rs.in Lakh)
1.	D.T. Bilaspur	2015-16	05	04	04	298.66
2.	S.T. Ghumarwin	2015-16	04	06	07	368.80
3.	S.T. Sri Naina Devi Ji at Swarghat	2015-16	04	06	06	115.79
4.	S.T. Jhandutta	2015-16	02	06	07	114.41
5.	D.T. Chamba	2015-16	06	06	06	232.00
6.	Treasury Pangi	2015-16	08	06	07	183.58
7.	S.T. . Chowari	2015-16	01	06	06	269.34
8.	S.T. Tissa	2015-16	01	03	03	135.52
9.	D.T. Hamitpur	2015-16	06	03	03	300.21
10.	S.T. Barsar	2015-16	04	04	04	81.07
11.	S.T. Bhoranj	2015-16	03	01	01	0.83
12.	D.T. Kangra at Dharamshala	2015-16	06	04	07	151.43
13.	S.T. Palampur	2015-16	01	05	05	181.58
14.	S.T. Jaisinghpur	2015-16	04	07	07	245.04
15.	D.T. Kinnaur at Reckong Peo	2015-16	10	04	04	155.19
16.	S.T. Sangla	2015-16	02	03	03	33.67
17.	S.T. Morang	2015-16	02	04	05	157.44
18.	S.T. Nichhar at Bhabanagar	2015-16	02	06	07	270.29
19.	S.T. Anni	2015-16	03	04	06	163.04
20.	S.T. Banjar	2015-16	01	06	07	218.52
21.	D.T. Keylong	2015-16	04	03	03	52.72
22.	S.T. Udaipur	2015-16	01	04	04	178.85
23.	D.T. Mandi	2015-16	06	05	05	306.47

24.	S.T. Joginder Nagar	2015-16	02	05	05	267.32
25.	S.T. Aut	2015-16	01	06	07	368.13
26.	Capital Treasury Shimla	2015-16	07	05	05	2899.19
27.	D.T. Shimla	2015-16	03	06	06	982.62
28.	S.T. Chopal	2015-16	02	04	05	165.96
29.	S.T. Rampur	2015-16	04	03	03	56.31
30.	S.T. Theog	2015-16	02	05	05	262.10
31.	S.T. Kumarsain	2015-16	05	02	02	67.95
32.	S.T Nankhari	2015-16	02	04	05	60.32
33.	S.T. Nerwa	2015-16	03	03	04	163.95
34.	S.T. Chirgaon	2015-16	02	03	04	58.87
35.	S.T. Dodra Kawar	2015-16	02	02	02	20.37
36.	S.T. Sirmour at Nahan	2015-16	03	05	05	138.60
37.	S.T. Pachhad	2015-16	01	01	01	15.88
38.	S.T. Paonta Sahib	2015-16	03	04	04	43.76
39.	S.T. Rajgarh	2015-16	01	03	03	33.62
40.	S.T. Shillai	2015-16	02	03	03	33.22
41.	S.T.Sangrah	2015-16	03	02	02	4.46
42.	S.T. Kamrau	2015-16	03	04	04	77.08
43.	S.T. Dadahu	2015-16	02	02	03	184.80
44.	D.T. Solan	2015-16	07	04	05	338.76
45.	S.T. Arki	2015-16	04	04	04	833.93
46.	S.T. Nalagarh	2015-16	03	02	02	307.01
47.	S.T. Ramshehar	2015-16	01	01	01	10.05
Total				189	207	11608.71

ANNEXURE- XIII (Ref. to Para-4.2.3)
Authorization of payment in excess of sanctioned budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Excess amount authorized (in lakh)
1.	D.T. Bilaspur	2015-16	05	03	03	57.43
2.	S.T. Ghumarwin	2015-16	04	01	01	23.70
3.	S.T. Naina Devi Ji at Swarghat	2015-16	04	02	02	21.45
4.	D.T. Chamba	2015-16	06	05	05	93.47
5.	Treasury Pangi	2015-16	08	04	04	51.63
6.	S.T. Dalhousie	2015-16	02	07	07	47.00
7.	S.T. Bharmour	2015-16	03	05	07	39.61
8.	S.T. Tissa	2015-16	01	03	03	26.98
9.	S.T. Salooni	2015-16	02	05	05	682.50
10.	S.T. Holi	2015-16	01	05	05	97.35
11.	S.T. Bhalei	2015-16	02	05	05	27.06
12.	D.T. Hamirpur	2015-16	06	05	05	24.72
13.	S.T. Barsar	2015-16	04	04	04	100.03
14.	S.T. Nadaun	2015-16	03	07	08	184.88
15.	S.T. Sujampur Tihra	2015-16	01	05	05	73.75
16.	S.T. Bhoranj	2015-16	03	06	08	128.78
17.	D.T. Kangra at D/ <u>shala</u>	2015-16	06	02	03	21.73
18.	S.T. Nurpur	2015-16	01	07	07	65.29
19.	S.T. Palampur	2015-16	01	04	04	124.43
20.	S.T. Jawali	2015-16	01	06	06	548.67
21.	S.T. Khundian	2015-16	04	07	07	319.33
22.	S.T. Kasba Kotla	2015-16	01	06	06	178.97
23.	S.T. Dheera	2015-16	01	04	05	13.70
24.	S.T. Baroh	2015-16	03	06	06	161.98
25.	D.T. Kinnaur at Reckong Peo	2015-16	10	04	05	201.81
26.	S.T. Pooh	2015-16	02	05	05	32.92

27.	S.T. Sangla	2015-16	02	04	04	17.50
28.	D.T. Kullu	2015-16	07	08	08	308.40
29.	S.T. Anni	2015-16	03	04	04	88.42
30.	S.T. Nirmand	2015-16	01	03	04	135.56
31.	D.T. Keylong	2015-16	04	08	09	219.80
32.	D.T. Udaipur	2015-16	01	03	03	142.17
33.	D.T. Kaza	2015-16	02	06	08	213.50
34.	D.T. Mandi	2015-16	06	06	06	318.84
35.	S.T. Sunder Nagar	2015-16	03	08	08	109.63
36.	S.T. Joginder Nagar	2015-16	02	02	02	32.51
37.	S.T. Karsog	2015-16	03	07	07	48.72
38.	S.T. Sarkaghat	2015-16	03	07	07	29.18
39.	S.T. Bali Chowki	2015-16	03	05	05	35.31
40.	S.T. Kotli	2015-16	02	03	05	79.47
41.	S.T. Aut	2015-16	01	02	02	45.65
42.	S.T. Padhar	2015-16	01	04	05	97.29
43.	S.T. Baldwara	2015-16	01	05	05	165.82
44.	Capital Treasury Shimla	2015-16	07	06	06	237.65
45.	D.T. Shimla(Ord)	2015-16	03	06	06	754.04
46.	S.T. Sunni	2015-16	03	04	04	187.82
47.	S.T. Chopal	2015-16	02	03	06	221.04
48.	S.T. Jubbal	2015-16	02	06	06	105.14
49.	S.T. Kotkhai	2015-16	02	06	06	66.10
50.	S.T. Rampur	2015-16	04	06	07	311.80
51.	S.T. Rohru	2015-16	03	09	09	327.39
52.	S.T. Theog	2015-16	02	05	06	425.10
53.	S.T. K/sain	2015-16	05	05	05	290.28
54.	S.T. Nankhari	2015-16	02	03	03	99.02
55.	S.T. Junga	2015-16	03	02	02	13.42
56.	S.T. Kupvi	2015-16	02	03	04	80.42
57.	S.T. Nerwa	2015-16	03	02	04	184.40

58.	S.T. Tikkar	2015-16	02	04	04	15.82
59.	S.T. Chirgaon	2015-16	02	03	03	57.21
60.	S.T. Dodra Kwar	2015-16	02	03	03	14.09
61.	D.T. Sirmour at Nahan	2015-16	03	05	05	46.70
62.	S.T. Pachhad	2015-16	01	05	05	168.88
63.	S.T. Paonta Sahib	2015-16	03	05	05	167.25
64.	S.T. Rajgarh	2015-16	01	04	05	195.73
65.	S.T. Shillai	2015-16	02	05	05	160.13
66.	S.T. Sangrah	2015-16	03	04	04	52.90
67.	S.T. Kamrau	2015-16	03	04	04	661.00
68.	S.T. Dadahu	2015-16	02	03	03	40.32
69.	S.T. Nauradhar	2015-16	02	05	05	113.02
70.	D.T. Solan	2015-16	07	07	08	65.58
71.	S.T. Arki	2015-16	04	02	03	32.85
72.	S.T. Kandaghat	2015-16	03	06	06	199.21
73.	S.T. Kasauli	2015-16	04	06	06	205.78
74.	S.T. Nalagarh	2015-16	03	05	05	59.17
75.	S.T. Ramshehar	2015-16	01	05	05	218.41
76.	S.T. Krishangarh	2015-16	02	04	05	44.60
77.	D.T. Una	2015-16	05	08	08	219.22
78.	S.T. Bangana	2015-16	02	06	07	113.14
79.	S.T. Amb	2015-16	03	06	07	217.97
Total				379	408	11,809.54

ANNEXURE-XIV (Ref. to Para-4.3.1)

Non issuance of monthly Receipt/Expenditure Schedules to the D.D.Os

Sr. No.	Name of District Treasury/Treasury	Para No.	Inspection Report	No. of D.D.Os
1.	S.T. Kangra	02	2015-16	12
2.	S.T. Banjar	03	2015-16	34
3.	S.T. Nirmond	06	2015-16	24
4.	D.T. Keylong	06	2015-16	14
5.	S.T. Chachiot at Gohar	02	2015-16	10
6.	S.T. Thunag	02	2015-16	11
7.	S.T. Rampur	06	2015-16	17
8.	S.T. Kumarsain	07	2015-16	11
9.	S.T. Nankhari	03	2015-16	14
Total				147

ANNEXURE- XV (Ref. to Para-4.4.1)

Non examination of Revenue Deposit Register quarterly by Collector

Sr. No.	Name of Treasury	I.R.	Para No.
1.	D.T. Bilaspur	2015-16	06
2.	S.T. Dehra	2015-16	02
3.	S.T. Chachiot at Gohar	2015-16	03
4.	D.T. Shimla	2015-16	12

ANNEXURE-XVI (Ref. to Para.4.4.2)

Non lapsing of Unclaimed Deposit

Sr. No.	Name of Treasury	I.R	Para No.	Category of Deposit	Amount
1.	Capital Treasury Shimla	2015-16	02	C.C.D deposit Security deposit	30,000 34,60,000
2.	S.T. Rampur	2015-16	03	Civil Court deposit	13,270
3.	D.T. Sirmour at Nahan	2015-16	12	Security deposit	1,050
Total					35,04,320

ANNEXURE-XVII (Ref. to Para-4.4.4)

Difference in Deposit figure

Sr. No.	Name of Distt. Treasury	I.R.	Para No.	Amount of difference	Remarks
1.	S.T. Dehra	2015-16	01	69380	There was difference of Rs. 69,380 in Civil Court Deposit
2.	D.T.Kinnaur at Recong Peo	2015-16	03	4391010	There was difference of Rs. 37,52,000 in Security Deposit and Rs.6,39,010 in Civil Court Deposit
3.	D.T. Shimla	2015-16	07	41193 6500	There was difference of Rs. 41,193 in Revenue and 6,500 in Election Deposit between pending items for payment as on 31-03-2016 and closing balance as per abstract on 31-03-2016.
4.	S.T. Kandaghat	2015-16	05	100	There was difference of Rs. 100 in Civil Deposit
Total				45,08,183	

ANNEXURE-XVIII (Ref. to Para-4.4.5)

Non-verification of PLA Pass Books

Sr. No.	Name of Distt Try/ Treasury	I. R.	Para No.	Nature of Para
1.	Treasury Pangi	2015-16	09	Non –verification of PLA pass book
2.	S.T.Dehra	2015-16	03	-do-
3.	D.T. Shimla	2015-16	14	-do-
4	S.T. Rampur	2015-16	08	-do-
5	S.T. Kumarsain	2015-16	10	-do-

ANNEXURE- XIX (Ref. to Para-4.4.6)

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

Sr. No.	Name of Distt. Treasury/Treasury	I.R.	Para No.	No. of Cases
1.	D.T. Bilaspur	2015-16	07	05
2.	Treasury Pangi at Killar	2015-16	05	01
3.	D.T. Hamirpur	2015-16	07	04
4.	S.T. Kangra	2015-16	03	02
5.	S.T. Dehra	2015-16	07	04
6.	S.T. Anni	2015-16	04	01
7.	D.T. Mandi	2015-16	09	06
8.	Capital Treasury Shimla	2015-16	10	04
9.	D.T. Shimla	2015-16	13	04
10.	S.T. Rampur	2015-16	07	01
11.	S.T. Kumarsain	2015-16	08	01
Total				33

ANNEXURE-XX (Ref. to Para-4.5.1)**Delay in Passing of Bills.**

Sr. No.	Name of Distt. Treasury/ Treasury	I.R.	Para No.	Extent of delay in passing of bills	No. of DDO's	No. of Cases	Amount involved (In lakh)
1.	S.T. Ghumarwin	2015-16	06	04 to 10	03	09	10.81
2.	D.T. Chamba	2015-16	07	03 to 11	07	08	2.62
3.	D.T. Kangra at Dharamshala	2015-16	11	04 to 06	07	09	8.44
4.	S.T. Palampur	2015-16	06	02 to 05	06	09	4.43
5.	S.T. Fatehpur	2015-16	04	02 to 06	06	06	0.52
6.	S.T. Kinnaur at Recong peo	2015-16	08	03 to 17	06	07	1.35
7.	D.T. Kullu	2015-16	09	02 to 06	07	11	1.63
8.	Treasury Kaza	2015-16	04	03 to 07	04	08	7.47
9.	S.T. Jogindernagar	2015-16	01	03 to 05	04	07	0.59
10.	S.T. Ladbhadol	2015-16	03	02 to 06	03	07	4.90
11.	S.T. Sandhole	2015-16	02	02 to 07	07	08	3.75
12.	S.T. Padhar	2015-16	02	02 to 03	04	07	0.45
13.	D.T. Sirmour at Nahan	2015-16	09	03 to 05	05	07	03.13
14.	S.T. Ramshehar	2015-16	03	03 to 03	01	04	0.43
15.	D.T. Una	2015-16	08	04 to 16	06	09	3.31
Total					76	116	53.83

ANNEXURE-XXI (Ref. to Para-4.5.2)
Manual Revalidation of passed Bills

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Amount (in lakh)
1	D.T. Chamba	2015-16	08	08	09	5.75
2	S.T. Bharmour	2015-16	06	03	08	0.74
3	D.T. Kangra at Dharamshala	2015-16	12	05	09	9.79
4	D.T. Kinnaur at Recongpeo	2015-16	09	04	07	16.06
5	D.T. Kullu	2015-16	10	05	10	7.80
6	S.T. Thunag	2015-16	04	01	07	2.18
7.	S.T. Kumarsain	2015-16	06	03	06	0.38
8.	D.T. Sirmour at Nahan	2015-16	10	03	08	2.16
9.	S.T. Rajgarh	2015-16	04	03	07	14.27
10.	D.T. Una	2015-16	09	04	09	2.37
Total				39	80	61.50

ANNEXURE-XXII (Ref. to Para-4.5.3)

Non- preparation of separate pay bills in respect of employees appointed on or after 15-05-2003

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.
1.	Treasury Pangi	2015-16	02
2.	S.T. Khundian	2015-16	02
3.	S.T.Baroh	2015-16	02
4.	S.T.Nirmond	2015-16	05
5.	S.T.Udaipur	2015-16	03
6.	S,T.Bali Chowki	2015-16	02
7.	S.T.Aut	2015-16	03

ANNEXURE-XXIII (Ref. to Para-4.6.1)

Excess payment of Pensionary benefits

Sr. No.	Name of Treasury	Inspecti on Report	Par a No.	Nature of Over payment	No. of cases	By Bank	By Try.	Treasury wise Total
1.	D.T. Bilaspur	2015-16	01	Family Pension	02	--	By Try.	3,74,370
2.	D.T. Chamba	2015-16	01	Family Pension	01	-	By Try.	1,59,548
				Commutation	01	-	--do--	13,536
3.	D.T. Hamirpur	2015-16	02	Family Pension	02	--	By Try.	4,33,826
4.	D.T. Kangra at Dharamshala	2015-16	01	Family Pension	04	--	By Try.	2,40,522
5.	D.T. Kinnaur at Reckongpeo	2015-16	01	Family Pension	02	--	By Try.	4,65,465
6.	D.T. Mandi	2015-16	01	Commutation	10	--	By Try.	2,01,985
7.	D.T. Shimla	2015-16	01	Family Pension	05	--	By Try.	2,62,729
8.	D.T. Sirmour at Nahan	2015-16	06	Commutation	01	--	By Try.	11,265
9.	D.T. Solan	2015-16	01	Family Pension	04	--	By Try.	4,54,840
Total					32			26,18,086

**ANNEXURE-XXIV (Ref. to Para-4.6.5)
Non revision of Pension/Family Pension**

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases	Name of Pensioner S/Sh./Smt./Kumari	PPO No.	Amount of unrevised Pension
1.	D.T. Chamba	2015-16	03	11	Judia Dhanno Devi Leela Devi Gamro Devi Jeejo Devi Timru Devi Guman Devi Bimla Devi Kamla Devi Neeno Devi Gulabo Devi	22371/HP/F 140701138/HP/F 22473/HP/F 140810303/ 140809437 141041739 140804484 16247/HP/F 1415115903 22557/HP/F 1415115903	1965 1965 1965 2063 2063 1965 1965 1809 2238 1965 2238
2.	D.T. Kangra at Dharamhala	2015-16	04	08	Tejwanti Devi Prince Kumar Gyatri Devi Amari Devi Ichi Devi Janak Dulari Nirmala Devi Lachi Devi	76137/HP/SF 20360/HP/F 22448/HP/F 78154/HP/SF 22405/HP/F 30369/HP/F 1408015597/HP/ F 21176/HP/F	1965 1965 1965 2115 1980 3300 2709 2048
3.	D.T. Kinnaur at Recongpeo	2015-16	04	03	Janak Devi Dolma Agmo Shiv Kumari	18298/F/HP 68927/F/HP 23214/F/HP	1965 1965 1965
4.	D.T. Mandi	2015-16	02	09	Bina Devi Lal Dassi Resho Devi Kusum Lata Silma Devi Budhi Devi Mani Devi Gulabi Devi Bhanu Partap	14070056/HP/F 71819/HP/F 140807286/HP/F 140701995/HP/F 110701079/HP/F 140806426/HP/F 22429/HP/F 140804102/HP/F 12689/HP/F	2835 1965 2883 3015 2610 1965 1965 2498 3027
5.	D.T. Shimla(O)	2015-16	10	05	Sumitra Devi Natsha Kamla Deepa Rani Ramla Devi	140915740/HP/F 141157803/HP/F 23207/HP/F 20274/HP/F 140806685/HP/F	1965 2465 1965 2790 1965
6	D.T.Sirmour at Nahan	2015-16		07	Indra Devi Sundri Durga Devi Neemi Devi Ratna Devi	23198/HP/F 110803657/HP/F 140913726/HP/F 1414096587/HP/ F	1965 1965 3317 2748 2745

					Champa Devi Ku.Susama	226117/HP/F 14070108/HP/F 140807854/HP/F	2580 3166
Total				43			

**ANNEXURE-XXV (Ref. to Para-4.6.6)
Non adjustment/irregular authorization of advances**

Sr. No	Name of Treasury	I.R.	Para No.	DDO Code	SOE Code	Amount
1.	Capital Treasury Shimla	2015-16	06	123	20	3500000
2.	S.T. Chirgaon	2015-16	03	002	05	5000
3.	D.T. Solan	2015-16	05	533	05	100000
				533	05	35000
				533	30	100000
				533	30	100000
				533	33	100000
4.	D.T. Una	2015-16	02	808	30	10000
				808	30	10000
				808	30	10000
				808	30	10000
				963	30	13366
				944	30	5000
				944	30	5000
Total						40,03,366

**ANNEXURE-XXVI (Ref. to Para- 4.6.8)
Irregularities noticed in G.P.F payments**

Sr. No	Name of Treasury	I.R.	Para No.	No. Of case	Valid date for payment	Date of drawl of bill.	Amount	Remarks
1	D.T.Hamirpur	2015-16	02	01	19-01-2016	05-02-2016	708875	Payment authorised after expiry of currency period of authority.
2	Capital Shimla	2015-16	05	02	06-02-2016	01-03-2016	405648	-do-
					08-02-2016	01-03-2016	167973	-do-

3	D.T. Shimla(O)	2015-16	06	01	22-10-2015	26-10-2015	81000	-do-	
4	D.T.Sirmour at Nahan	2015-16	14	01	9-2-2016	18-2-2016	125914	-do-	
Total							05	14,89,410	

ANNEXURE-XXVII (Ref. to Para-4.6.8)
Excess payment of interest made on GPF final payment .

Sr. No	Name of Treasury	I.R.	Para No.	No. Of case	Name of Retired/GP F A/C No.	Name of DDOs	Amount	Not Payable before	Actual date of Payment	Interest Recoverable
1.	S.T.Anni	2015-16	01	01	Mast Ram HP09-45405	Pri. GSSS Luhri	1931932	01-01-2016	28-12-2015	14007
2.	DT.Sirmour at Nahan	2015-16	11	01	Ganesh Dutt	Pri. GSSS Banethi	1293093	01-07-2015	30-06-2015	9375
Total				2			3225025			23382

ANNEXURE- XXVIII (Ref. to Para-4.6.9)

GPF payment authorized by treasuries without mentioning proper GPF Account Number

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Amount of payment	No. of cases	Remarks
1.	S.T. Naina Devi at Swarghat	2015-16	05	600000	03	Proper Account no. not mentioned
2.	D.T. Chamba	2015-16	02	819171	06	-do-
3.	S.T. Bharmour	2015-16	02	1840000	06	-do-
4.	S.T. Tissa	2015-16	03	360000	02	-do-
5.	S.T. Barsar	2015-16	05	600000	01	-do-
6.	S.T. Nadaun	2015-16	02	1270000	05	-do-
7.	D.T. Kangra at Dharamshala	2015-16	05	2482312	07	-do-
8.	S.T. Palampur	2015-16	05	3646549	08	-do-
9.	S.T. Kasba Kotla	2015-16	02	1361299	06	-do-
10.	D.T. Kullu	2015-16	06	4839729	09	-do-
11.	S.T. Manali	2015-16	04	4541367	04	-do-
12.	Treasury Kaza	2015-16	03	1540000	07	-do-
13.	S.T. Sunder Nagar	2015-16	04	2915641	08	-do-
14.	S.T. Jogindernagar	2015-16	03	1669468	06	-do-
15.	S.T. Karsog	2015-16	02	120000	01	-do-
16.	Capital Shimla	2015-16	04	2442160	02	-do-
17.	D.T. Shimla (O)	2015-16	05	2027972	08	-do-
18.	S.T. Sunni	2015-16	04	979000	05	-do-
19.	D.T. Sirmour at Nahan	2015-16	04	7182732	06	-do-
20.	S.T. Arki	2015-16	05	175000	01	-do-
21.	S.T. Kasauli	2015-16	03	150000	02	-do-
22.	D.T. Una	2015-16	04	1400000	08	-do-
23.	S.T. Bangana	2015-16	03	2262965	02	-do-
24.	S.T. Amb	2015-16	05	59992	05	-do-
25.	Treasury Delhi	2015-16	02	650000	02	-do-
Total				4,59,35,357	120	

ANNEXURE-XXIX (Ref. to Para-4.7.2)
Non- Obtaining of Strong Room fitness Certificate

Sr. No.	Name of Treasury	I.R.	Para No.
1.	S.T Holi	2015-16	04
2.	S.T. Anni	2015-16	05
3.	S.T. Nirmand	2015-16	04
4.	S.T. Theog	2015-16	03
5	S.T. Nankhari	2015-16	05
6	S.T. Nerwa	2015-16	06

ANNEXURE-XXX (Ref. to Para-4.7.4)
Difference in the figures of Sale Receipt account of Stamps and Registration and Plus and Minus Memos

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Amount
1.	D.T. Sirmour at Nahan	2015-16	15	18,35,578
2.	S.T. Pachhad	2015-16	04	100
3.	S.T. Paonta Sahib	2015-16	05	5,760
Total				18,41,438

ANNEXURE-XXXI (Ref. to Para-4.7.5)
Retention of stock of Non Postal Stamps in excess of annual consumption

Sr. No.	Name of Distt. Try/ Treasury	IR	Para No.	OB as on 1/4/2015	Receipt during 2015-16	Total	Sale during 2015-16	CB as on 31/3/16	Remarks
1.	S.T. Rampur	2015-16	09	20128950	830000	20958950	1048850	19910100	Stock more than 18 times of annual consumption
2.	D.T. Solan	2015-16	10	775745141	7104000	782849141	49893400	732955741	Stock more than 14 times of annual consumption
	Total			795874091	7934000	803808091	50942250	752865841	

ANNEXURE-XXXII (Ref. to Para-4.8.1)

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

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of Sr. A.O's/ A.O's
1.	D.T. Bilaspur	2015-16	09	05
2.	S.T. Jhandutta	2015-16	04	01
3.	Treasury Pangi	2015-16	11	01
4.	S.T. Tissa	2015-16	06	01
5.	S.T. Salooni	2015-16	05	01
6.	S.T. Bhalei	2015-16	05	02
7.	S.T. Nadaun	2015-16	06	01
8.	D.T. Kangra at Dharamshala	2015-16	14	02
9.	D.T. Mandi	2015-16	10	01
10.	S.T. Kotli	2015-16	03	01
11.	Capital Treasury Shimla	2015-16	11	10
12.	D.T. Shimla	2015-16	16	02
13.	S.T. Kot Khai	2015-16	03	03
14.	S.T. Rohru	2015-16	04	04
15.	S.T. Pachhad	2015-16	03	02
16.	S.T. Shillai	2015-16	04	01
17.	S.T. Kamrau	2015-16	05	02
18.	S.T. Dadahu	2015-16	04	02
19.	Treasury Delhi	2015-16	04	16

ANNEXURE-XXXIII (Ref. to Para-4.9.2)

Non availability/slow functioning of Internet facility.

S. No.	Name of Treasury	I.R.	Para No.	Remarks
1.	D.T. Mandi	2015-16	11	Internet facility was running very slow.
2.	S.T. Jubbal	2015-16	03	Internet facility was not provided by the department, however temporary facility to run day to day work of office was taken from Tehsil office.
3.	S.T. Kupvi	2015-16	04	Internet facility was not working properly.
4.	S.T. Nerwa	2015-16	05	Internet facility was not working properly.
5.	S.T. Dodra Kwar	2015-16	03	Internet facility was not provided by the department, however temporary facility to run day to day work of office was taken from SDM office.

ANNEXURE-XXXIV (Ref. to Para-4.9.3)
Non-availability of battery back up in the Treasuries.

Sr.No.	Name of Treasury	Inspection Report	Para No.
1.	S.T. Salooni	2015-16	03
2.	S.T. Bhalei	2015-16	04
3.	S.T. Sujapur Tihra	2015-16	03
4.	S.T. Dheera	2015-16	02
5.	D.T. Shimla	2015-16	15
6.	S.T. Nerwa	2015-16	04
7.	S.T. Dodra Kwar	2015-16	01

ANNEXURE-XXXV (Ref. to Para-4.9.4)
Non-Functioning of Computer Printer

Sr. No.	Name of Treasury	I.R.	Para No.	Remarks
1.	S.T.Fatehpur	2015-16	01	Computer printer not functioning
2.	S.T.Dharampur	2015-16	02	-do-
3.	S.T.Suni	2015-16	05	-do-
4.	S.T. Pachhad	2015-16	05	-do-

ANNEXURE-XXXVI (Ref. to Para-4.10.1)
Non conducting of inspection by the Departmental Officers

Sr. No.	Name of Treasury	I.R.	Para No.
1.	S.T. Dalhousie	2015-16	06
2.	S.T. Chowari	2015-16	04
3.	S.T. Bharmour	2015-16	07
4.	S.T. Salooni	2015-16	01
5.	S.T. Holi	2015-16	03
6.	S.T. Bhalei	2015-16	03
7.	S.T. Nurpur	2015-16	02
8.	S.T. Nichar	2015-16	03
9.	S.T. Nihri	2015-16	01
10.	Cyber Treasury Shimla	2015-16	01
11.	S.T. Jubbal	2015-16	07
12.	S.T. KotKhari	2015-16	04
13.	S.T.Rampur	2015-16	02
14.	S.T. Kumarsain	2015-16	04
15.	S.T. Nankhari	2015-16	01
16.	S.T.Junga	2015-16	05
17.	S.T.Tikkar	2015-16	04
18.	S.T.Shillai	2015-16	01
19.	S.T.Sangrah	2015-16	01
20.	S.T. Kamrau	2015-16	01
21.	S.T.Dadahu	2015-16	01

ANNEXURE-XXXVII (Ref. to Para-4.11.4)

Difference between bank statement and monthly scrolls

Sr.No.	Month	Name of Bank	Amount of Bank Statement.	Amount of date wise monthly scrolls available in system.	Difference in figures.
1	4/15	SBP	331539721	315199018	16340703
2	4/15	PNB	11640768	13264101	-1623333
3	4/15	SBI	27630188	34614083	-6983895
4	5/15	SBP	719493610	703349280	16144330
5	5/15	PNB	19918363	18947045	971318
6	5/15	SBI	28199264	22875173	5324091
7	6/15	SBI	122260886	162807462	-40546576
8	6/15	PNB	33535143	49883853	-16348710
9	07/15	SBP	1230496440	1242862108	-12365668
10	07/15	PNB	46146652	29145852	17000800
11	07/15	UBI	11422200	8817471	2604729
12	07/15	SBI	111236818	92139870	19096948
13	08/15	SBP	1591353252	1580884401	10468851
14	08/15	SBI	76278985	52096674	24182311
15	09/15	SBP	655278456	653381639	1896817
16	09/15	CBI	576851	571851	5000
17	09/15	SBI	79142344	78628260	514084
18	10/15	SBI	123183067	123193267	-10200
19	11/15	SBI	50043505	55978259	-5934754
20	12/15	SBI	89956272	84011318	5944954
21	01/16	SBI	80754473	80212293	542180
22	03/16	SBI	77702293	77708828	-6535
Total			5517789551	5480572106	37217445

ANNEXURE-XXXVIII (Ref. to Para-4.11.5)

Less deduction of Standard License fees for Govt. accommodation.

Sr. No	Name of Treasury	I.R.	Para No.	No. of cases	Name & IP No. of employee S/Sh./Smt./Kumari	Amount of Less deduction
1.	D.T. Bilaspur	2015-16	02	01	Narender Singh IP07-15130	2,394
2.	S.T. Ghumarwin	2015-16	01	02	Madan Lal IP03-11175 Munshi Ram IP03-14842	8,436 <u>8,436</u> 6,872
3.	S.T. Barsar	2015-16	03	02	Harit Bala IP08-12751 Rajni IP08-12939	1,320 <u>550</u> 1,870
4.	S.T. Paonta Sahib	2015-16	01	04	Geeta Ram IP42-10489 Ramesh Kumar IP40-10140 Raghubir Singh IP40-17181 Parmod Upretti IP43-15668	4,902 1,710 16 <u>16</u> <u>6,644</u>
5.	S.T. Arki	2015-16	03	01	Ajay Kumar Soni IP33-13615	9,398
6	Treasury Kaza	2015-16	01(Audit)	01	Suresh Kumar, IP43-10006	24,624
Total				11		61,802

ANNEXURE-IXL-A (Ref. to Para-4.11.6)

Less Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1.	D.T. Bilaspur	2015-16	04	08
2.	S.T. Ghumarwin	2015-16	02	05
3.	S.T. Jhandutta	2015-16	01	06
4.	D.T. Chamba	2015-16	04	09
5.	Treasury Pangi at Killar	2015-16	07	08
6.	S.T. Dalhousie	2015-16	04	09
7.	S.T. Bharmour	2015-16	05	13
8.	S.T. Tissa	2015-16	04	07
9.	D.T. Hamirpur	2015-16	05	09
10.	S.T. Barsar	2015-16	02	08
11.	S.T. Nadaun	2015-16	01	05
12.	S.T. Sujanpur Tihra	2015-16	02	03
13.	S.T. Bhoranj	2015-16	02	04
14.	D.T. Kangra at Dharamshala	2015-16	03	12
15.	S.T. Dehra	2015-16	04	09
16.	S.T. Indora	2015-16	04	07
17.	S.T. Nurpur	2015-16	04	08
18.	S.T. Palampur	2015-16	02	09
19.	S.T. Jaisinghpur	2015-16	05	08
20.	S.T. Jawali	2015-16	02	06
21.	S.T. Fatehpur	2015-16	03	06
22.	S.T. Khundian	2015-16	03	06
23.	S.T. Bajnath	2015-16	03	06
24.	S.T. Baroh	2015-16	01	04
25.	D.T. Kinnaur at ReckongPeo	2015-16	11	13
26.	S.T. Pooch	2015-16	03	03
27.	S.T. Sangla	2015-16	03	03
28.	S.T. Moorang	2015-16	03	04
29.	D.T. Kullu	2015-16	04	08
30.	S.T. Banjar	2015-16	02	07
31.	S.T. Nirmand	2015-16	03	06
32.	S.T. Manali	2015-16	01	05
33.	D.T. Keylong	2015-16	05	09
34.	S.T. Udaipur	2015-16	02	07
35.	Treasury Kaza	2015-16	01	08
36.	D.T. Mandi	2015-16	05	07
37.	S.T. SunderNagar	2015-16	01	08

38.	S.T. JoginderNagar	2015-16	04	08
39.	S.T. Karsog	2015-16	01	05
40.	S.T. Sarkaghat	2015-16	02	07
41.	S.T. Chachiot at Gohar	2015-16	01	07
42.	S.T. Thunag	2015-16	01	07
43.	S.T. Nihri	2015-16	02	07
44.	S.T. Lad Bharol	2015-16	01	07
45.	S.T. Bali Chowki	2015-16	04	06
46.	S.T. Kotli	2015-16	01	06
47.	S.T. Aut	2015-16	02	07
48.	S.T. Baldwara	2015-16	03	08
49.	S.T. Dharampur	2015-16	01	07
50.	Capital Treasury Shimla	2015-16	08	08
51.	D.T. Shimla (O)	2015-16	11	09
52.	S.T. Sunni	2015-16	02	06
53.	S.T. Chopal	2015-16	03	06
54.	S.T. Jubbal	2015-16	01	10
55.	S.T.Kotkhai	2015-16	01	10
56.	S.T. Rohru	2015-16	01	08
57.	S.T. Kumarsain	2015-16	03	06
58.	S.T. Junga	2015-16	01	04
59.	S.T. Kupvi	2015-16	03	05
60.	S.T. Nerwa	2015-16	01	06
61.	S.T. Chirgaon	2015-16	01	11
62.	D.T. Sirmour at Nahan	2015-16	08	08
63.	S.T. Paonta Sahib	2015-16	04	19
64.	S.T. Rajgarh	2015-16	02	06
65.	S.T.Shillai	2015-16	03	06
66.	S.T. Kamrau	2015-16	04	12
67.	S.T. Dadahu	2015-16	03	11
68.	S.T. Nauradhar	2015-16	03	06
69.	D.T. Solan	2015-16	09	10
70.	S.T. Arki	2015-16	02	08
71.	S.T. Kandaghat	2015-16	01	06
72.	S.T. Kasauli	2015-16	02	07
73.	S.T. Nalagarh	2015-16	02	05
74.	S.T. Krishangarh	2015-16	01	06
75.	D.T. Una	2015-16	07	09
76.	S.T. Haroli	2015-16	01	05
77.	S.T. Bangana	2015-16	01	05
78.	S.T. Amb	2015-16	02	04
79.	Treasury Delhi	2015-16	01	03

Total	570
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ANNEXURE-IXL-B Ref. to Para-4.11.6)
Excess Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	S.T. Dalhousie	2015-16	01	02	1,200
2.	S.T. Bharmour	2015-16	01	02	1,033
3.	S.T. Barsar	2015-16	01	03	11,950
4.	S.T. Bhoranj	2015-16	01	04	2,200
5.	D.T. Kangra at Dharamshala	2015-16	02	04	3,030
6.	S.T. Khundian	2015-16	01	01	350
7.	S.T. Rakkar	2015-16	01	02	700
8.	S.T. Baijnath	2015-16	02	01	1,200
9.	D.T. Kullu	2015-16	03	01	25,200
10.	S.T. Manali	2015-16	02	01	600
11.	D.T. Mandi	2015-16	03	03	4,600
12.	S.T. Sundernagar	2015-16	02	01	700
13.	Capital Treasury Shimla	2015-16	01	02	48,408
14.	D.T. Shimla(Ord)	2015-16	02	09	23,650
15.	S.T. Junga	2015-16	02	01	3,150
16.	D.T. Sirmour at Nahan	2015-16	13	04	3,650
17.	S.T. Paonta Sahib	2015-16	02	04	2,300
18.	S.T. Sangrah	2015-16	02	06	6,400
19.	D.T. Solan	2015-16	06	02	1,900
20.	S.T. Kandaghat	2015-16	02	04	6,450
21.	S.T. Kasauli	2015-16	01	02	22,950
22.	S.T. Nalagarh	2015-16	01	05	28,200
23.	S.T. Haroli	2015-16	02	01	8,400
24.	S.T. Amb	2015-16	01	06	13,250
Total				71	2,21,471

ANNEXURE-XL (Ref. to Para-4.11.7)
Irregular payment of capital allowance

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Par a No.	Name of employee and IP No. S/Sh./Smt./Kuma	Amount
1.	S.T. Tissa	2015-16	02	Desi Ram 04-17812	250
				Mega Ram 06-11214	250
2.	S.T. Palampur	2015-16	03	Madan La 18-17574	200
				Kikkar Singh 18-17575	200
				Satya Devi 18-17576	200
3.	S.T. Baijnath	2015-16	01	Kamaljeet 19-12507	200
				Om Parkash 19-12433	200
4.	S.T. Jubbal	2015-16	05	Missi Devi 37-15537	200
				Hari Kishan 37-14458	100
Total				09	

ANNEXURE-XLI (Ref. to Para -4.11.9)
Deficiencies in the maintenance of cash book

Sr. No.	Name of Treasury	I. R.	Para No.	Remarks
1.	Try. Pangi	2015-16	04	Physical verification of cash at the end of month not done, overwriting not attested/ corrected and each transaction not initialled as per requirement of rules.
2.	S.T. Chowari	2015-16	02	-----do-----
3	S.T. Tissa	2015-16	05	-----do-----
4	S.T. Salooni	2015-16	04	-----do-----
5	S.T. Bhalei	2015-16	01	-----do-----
6	S.T. Jaisinghpur	2015-16	03	-----do-----
7	S.T. Baijnath	2015-16	04	-----do-----
8	S.T. Dheera	2015-16	03	-----do-----
9	D.T. Keylong	2015-16	08	-----do-----
10	S.T. Lad Bharol	2015-16	02	-----do-----
11	S.T. Sandhole	2015-16	01	-----do-----
12	S.T. Pachad	2015-16	02	Difference of Rs. 2,645/- in receipt & payment

ANNEXURE-XLII (Ref. to Para-4.11.10)
Deficiencies in receipt challans

Sr. No.	Name of Try.	I.R.	Para No.	No. Cases	Amount
1	Try. Pangi	2015-16	03	03	67614
2	S.T. Dalhousie	2015-16	03	07	45629
3	D.T.Kangra at Dharamshala	2015-16	08	05	261567
4	S.T. Kangra	2015-16	04	05	424962
5	S.T. Dehra	2015-16	05	07	1693558
6	S.T. Rakkar	2015-16	03	06	1874963
7	D.T. Kinnour at Reckong peo	2015-16	07	06	175233
8	S.T. Anni	2015-16	02	08	155344
9	S.T. Nirmand	2015-16	02	07	493350
10	D.T. Lahaul & Spiti at Keylong	2015-16	03	10	69350
11	S.T. Udaipur	2015-16	04	05	9540
12	S.T. Bali Chowki	2015-16	01	07	12382
13	S.T. Rampur	2015-16	01	08	2774057
14	S.T. Kumarsain	2015-16	02	10	329874
				94	83,87,423

ANNEXURE-XLIII (Ref. to Para-4.11.11)
Less Payment of fixed Medical Allowance.

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	S.T. Naina Devi Ji at Swarghat	2015-16	01	01	3900
2.	D.T. Kullu	2015-16	05	02	8800
3.	S.T. Suni	2015-16	01	01	4100
4	D.T. Solan	2015-16	08	01	10800
5	S.T. Arki	2015-16	01	02	25600
6	D.T. Una	2015-16	03	01	4600
Total				08	57,800

ANNEXURE-XLIV (Ref. to Para-4.11.12)

Non maintenance of Register of recoveries pointed out by A.G. office

Sr.No.	Name of Treasuries	I.R.	Para No.
1.	D.T. Bilaspur	2015-16	03
2.	D.T. Chamba	2015-16	09
3.	Try. Pangi	2015-16	06
4	D.T. Hamirpur	2015-16	03
5	D.T. Kangra at Dharamshala	2015-16	13
6	S.T. Kangra	2015-16	07
7	S.T. Dehra	2015-16	06
8	S.T. Indora	2015-16	01
9	S.T. Nurpur	2015-16	06
10	S.T.Jawali	2015-16	03
11	S.T. Fathepur	2015-16	02
12	S.T. Kasba Kotla	2015-16	03
13	D.T. Kullu	2015-16	11
14	D.T. Lahaur & Spiti at Keylong	2015-16	09
15	Try. Kaza	2015-16	06
16	S.T. Jogindernagar	2015-16	05
17	S.T. Padhar	2015-16	03
18	S.T. Dharampur	2015-16	04
19	D.T. Shimla(O).	2015-16	09
20	D.T. Solan	2015-16	12
21	D.T. Una	2015-16	10

Audit

ANNEXURE-XLV (Ref. to Para-5.1.1)
Excess Payment of inadmissible medicines/Tests

Sr.No.	Name of Treasuries	I.R.	Para No.	Amount of test	Amount of medicines	Grand total
1.	D.T. Bilaspur	2015-16	04	20	100	120
2.	D.T.Kangra at Dharamshala	2015-16	03	0	2465	2465
3.	D.T.Kinnaur at Reckongpeo	2015-16	03	0	1373	1373
4	Capital Treasury Shimla	2015-16	02	300	1163	1463
5	D.T.Shimla(O)	2015-16	06	1035	4074	5109
6	Director T&A Shimla	2015-16	06	0	2110	2110
Total				1,355	11,285	12,640

ANNEXURE-XLVI (Ref. to Para-5.1.2)
Non conducting of physical verification of stock/ store

Sr.No.	Name of Treasuries	I.R.	Para No.
1.	Try. Pangi	2015-16	03
2.	D.T.Hamirpur	2015-16	01
3.	D.T.Kinnaur at Reckongpeo	2015-16	05
4	D.T. Shimla(O)	2015-16	02
5	D.T. Sirmour at Nahan	2015-16	02
6	Director of T&A Shimla	2015-16	04
Total			

ANNEXURE-XLVII (Ref. to Para-5.1.5)
Deficiencies noticed in maintenance of Service Books.

Sr.No.	Name of Treasuries	I.R.	Para No.
1.	D.T. Bilaspur	2015-16	01
2.	D.T.Chamba	2015-16	04
3.	D.T.Hamirpur	2015-16	02
4	D.T. Kangra at Dharamshala	2015-16	05
5	D.T. Kullu	2015-16	03
6	D.T. Lahaul & Spiti at Keylong	2015-16	03
7	D.T. Mandi	2015-16	01
8	D.T. Shimla	2015-16	03
9	D.T. Solan	2015-16	04
10	D.T. Una	2015-16	03
11	Director of T&A Shimla	2015-16	02

ANNEXURE-XLVIII (Ref. to Para-5.1.6)
Difference in balances of Service postage stamps .

Sr.No.	Name of Treasuries	I.R.	Para No.	Difference of amount
1.	D.T. Chamba	2015-16	03	85
2.	Try.Pangi	2015-16	02	219
3.	D.T. Lahaul & Spiti at Keylong	2015-16	06	144
4	Director of T&A Shimla	2015-16	08	146 20
Total				614

ANNEXURE-XLIX (Ref. to Para-5.1.7)
Non obtaining of Utilisation certificates of GPF withdrawals/advances .

Sr.No.	Name of Treasuries	I.R.	Para No.	No. of cases	Amount (Rs.in lac)
1.	D.T. Bilaspur	2015-16	03	10	15.67
2.	D.T.Hamirpur	2015-16	04	10	19.85
3.	D.T. Kangra at Dharamshala	2015-16	02	14	17.05
4	D.T. Kullu	2015-16	01	14	27.25
5	D.T. Mandi	2015-16	01	10	20.30
6	Capital Treasury Shimla	2015-16	01	07	24.48
7	D.T. Shimla(O)	2015-16	05	10	12.08
8	D.T. Solan	2015-16	02	14	19.05
9	Director of T&A Shimla	2015-16	05	06	3.85
Total				95	159.58

(APPENDIX-A)

Outstanding Inspection Reports/ Paras for the period ended
31/03/2017

Sr. No	Name of treasury	82-83	99-00	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Total
1.	D.T. Shimla				1-2			1-1	1-1		1-1		1-10	1-7	1-22	7-44
2.	C.T. Shimla							1-1	1-1	1-1	1-1	1-2		1-2	1-13	7-21
3.	S.T. Sunni														1-5	1-5
4.	S.T. Chopal						1-1			1-1	1-1					3-3
5.	S.T. Jubbal														1-3	1-3
6.	S.T. Kotkhai														1-1	1-1
7.	S.T. Rampur													1-1	1-4	2-5
8.	S.T. Rohru													1-2	1-1	2-3
9.	S.T. Theog													1-1		1-1
10.	S.T. Kumarsain													1-1	1-1	2-2
11.	S.T. Nankhari													1-1	1-2	2-3
12.	S.T. Junga														1-5	1-5
13.	S.T. Kupvi										1-1	1-1	1-1	1-3	1-3	5-9
14.	S.T. Nerwa			1-1								1-1			1-2	3-4
15.	S.T. Chirgaon												1-1	1-1		2-2
16.	S.T. Tikkar															--
17.	S.T. Dodra Kwar									1-1	1-1	1-1			1-1	4-4
18.	D.T. Solan										1-1	1-1	1-2	1-1	1-16	5-21
19.	S.T. Arki														1-5	1-5
20.	S.T. Kandaghat														1-6	1-6
21.	S.T. Kasauli														1-6	1-6
22.	S.T. Nalagarh														1-6	1-6
23.	S.T. Ramshehar														1-3	1-3
24.	S.T. Krishangarh													1-1	1-3	2-4
25.	D.T. Nahan						1-1		1-1			1-1	1-1	1-3	1-15	6-22
26.	S.T. Pachhad														1-6	1-6
27.	S.T. Poanta Sahib										1-1			1-1	1-5	3-7

28	S.T. Rajgarh	1-2					1-1	1-2		1-1			1-1			5-7
29	S.T. Shillai												1-1	1-4		2-5
30	S.T. Sangrah													1-3		1-3
31	S.T. Kamrau													1-5		1-5
32	S.T. Dadhau													1-4		1-4
33	S.T. Nohradhar													1-1		1-1
34	D.T. Bilaspur											1-1		1-14		2-15
35	S.T. Ghumarwin													1-6		1-6
36	S.T. Naina Devi													1-3		1-3
37	S.T. Jhandutta													1-5		1-5
38	D.T. Kinnaur									1-1	1-2	1-1		1-6		4-10
39	S.T. Pooh													1-3		1-3
40	S.T. Sangla							1-1					1-1			2-2
41	S.T. Moorang													1-1		1-1
42	S.T. Nichar												1-1	1-2		2-3
43	D.T. Kullu											1-1	1-1	1-15		3-17
44	S.T. Anni												1-1			1-1
45	S.T. Banjar									1-1			1-2			2-3
46	S.T. Nirmand													1-7		1-7
47	S.T. Manali													1-5		1-5
48	D.T. Mandi											1-1	1-1	1-14		3-16
49	S.T. Sunder Nagar													1-6		1-6
50	S.T. Joginder Nagar													1-5		1-5
51	S.T. Karsog													1-6		1-6
52	S.T. Sarkaghat		1-1											1-4		2-5
53	S.T. Chachiot												1-1			1-1
54	S.T. Thunag															--
55	S.T. Nihri													1-1		1-1
56	S.T. Ladbharol													1-3		1-3
57	S.T. Sandhol															--
58	S.T. Bali choki									1-1	1-1			1-4		3-6
59	S.T. Kotli													1-3		1-3

93	S.T. Amb														1-6	1-6
94	D.T. Hamirpur						1-1			1-1				1-1	1-12	4-15
95	S.T. Barsar														1-6	1-6
96	S.T. Nadaun												1-1	1-1	1-6	3-8
97	S.T. Sujanpur															--
98	S.T. Bhoranj															--
99	Try Pangi.											1-1		1-1	1-14	3-16
100	Try Kaza													1-2	1-1	2-3
101	Try Delhi.														1-4	1-4
102	Dir T&A											1-1		1-3	1-9	3-13
103	Cyber Try														1-5	1-5
		1-2	1-1	1-1	3-4	1-1	6-7	4-5	9-9	6-6	12-12	13-15	21-34	35-77	90-461	202-633