

ANNEXURE-D



**REPORT ON THE
ANNUAL REVIEW ON THE WORKING OF
TREASURIES FOR THE YEAR 2018-19**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF GUJARAT

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P R E F A C E

Accountant General (A&E) Gujarat, Rajkot is entrusted with the responsibility for annual inspection of treasuries of Government of Gujarat. The Review Report on the working of treasuries is prepared every year after the completion of the inspection of all District treasuries for submission to the State Government.

This Report on Annual Review of the Working of Treasuries in Gujarat State is for the year 2018-19. It mainly relates to matters arising from a review of the monthly accounts rendered by the Treasuries together with the observations made in the Inspection Reports of the Treasuries during the local inspection and information received from various departments.

I hope Government will take appropriate remedial measures to improve the functioning of the Treasuries in the state.

Place: Rajkot

Date: 01-08-2019

Accountant General (A&E)

HIGHLIGHTS

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PART-1

1.1 INTRODUCTORY

The Treasuries and Sub-Treasuries in Government of Gujarat as well as Pay and Accounts Office at Ahmedabad and Gandhinagar functioning under the administrative control of Director of Accounts and Treasuries, Gandhinagar which forms a separate Directorate under Finance Department of the State Government.

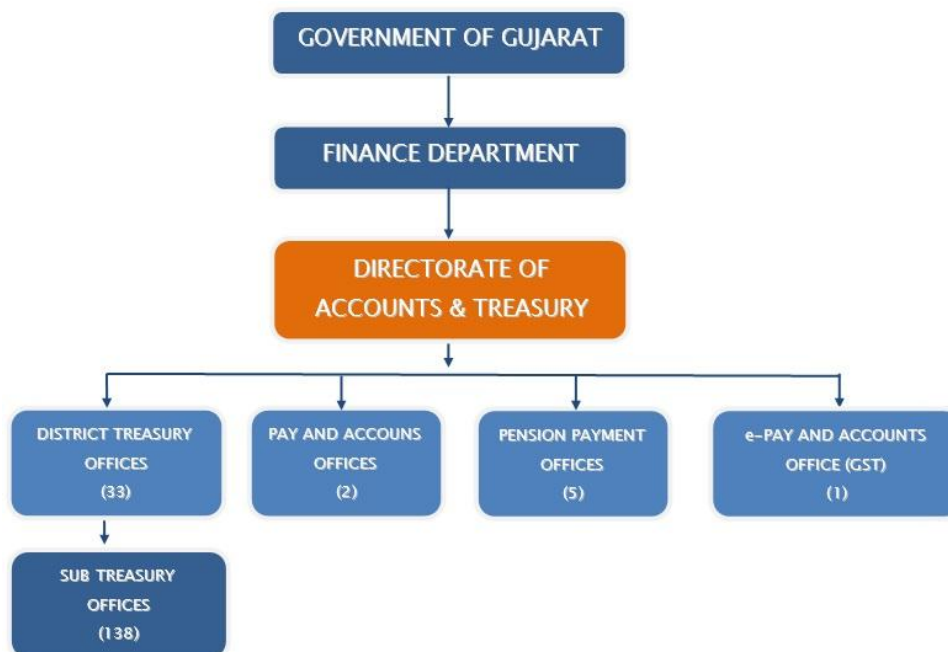
The work of local inspection of Treasuries, Gujarat has been entrusted to the Accountant General (A&E) with effect from 1st April 1991 in terms of the Comptroller & Auditor General of India Office Circular No. OBM/91 dated 13 February 1990.

The inspection of office of the Director of Accounts and Treasuries has been entrusted to the Accountant General (A&E) Rajkot with effect from 2013-14 in terms of the Comptroller & Auditor General of India's office Circular No. 99 SMU/20/2012 dated 25th March 2013 to ensure the correctness and validity of books / records / vouchers and quality of internal controls over financial reporting.

Inspection of Treasuries is also being conducted by the Director of Accounts and Treasuries in the Gujarat State every year.

1.2 ORGANIZATIONAL SET-UP

There are **33** Treasuries each located at the District Head Quarter and **137** Sub-Treasuries and 01 Divisional Treasury Office at Ahmedabad working under Treasuries in the Gujarat State. In addition to this, there are **(02)** Pay and Accounts Office at Ahmedabad and Gandhinagar and **(05)** Pension Payments Offices each one at Ahmedabad, Gandhinagar, Vadodara, Rajkot and Surat and **(1)** e-Pay and Accounts Office (Goods and Service Tax) under control of Director of Accounts and Treasuries.



1.3 POSITION OF THE TREASURY STAFF

1.3.1 The control and monitoring of the working of treasuries is vested with Director of Accounts and Treasuries under over all administrative control of the Finance Department. The Treasury officer is responsible to compile the accounts of receipt and payment of the District Treasury and consolidate the accounts rendered by Sub-Treasury under his control and submits monthly accounts to the Office of the Accountant General (A&E) Rajkot. All the treasuries and sub treasuries are fully computerized. The position of the treasury Staff is shown in the **ANNEXURE-A.**

1.3.2 An Annual Review on the working of treasuries is prepared every year to bring out irregularities, omission and other procedural shortcoming noticed during the financial year. The Annual Review on the working of treasuries for the year 2018-19 has been compiled under four parts.

There were two / three regular parties engaged for inspection of the treasuries. Composition of Inspection Party during 2018-19 was as follows:

Designation	No. of officers
Sr. Accounts Officer /Accounts Officer	02
Assistant Accounts Officer	00
Sr. Accountant /Accountant	06

Number of days allowed for conducting of local inspection was as per norms prescribed by the Head Quarter Office in their letter No.1077-TAI/202-98 dated 15 November 1998. However, minor deviation according to the genuine local needs was also considered and allowed.

1.4 COMPUTERIZATION

1.4.1 STATUS OF COMPUTERIZATION OF TREASURIES

All the treasuries and sub treasuries are fully computerized in the state.

1.4.2 AREAS OF COMPUTERIZATION WHERE FURTHER IMPROVEMENT IS REQUIRED

(1) Date of Birth of pensioners / Family pensioners is not available in IFMS system

As per Rule 3.7 of Resolution No.PGR-1009-5-Pay Cell(M) dated 13.04.2009 and PGR-102016-6-Pay Cell dated 15.10.2016 issued by Finance Department, Government of Gujarat, Gandhinagar, the benefit of Additional Quantum of Pension (ADP) may be admitted to the Pensioner / Family Pensioner after attaining the age of 80 & above as under.

1. 80 to 85 years 20 % of Basic /family pension
2. 85 years 90 years 30 % of Basic /family pension
3. 90 years 95 years 40 % of Basic /family pension
4. 95 years 100 year 50 % of Basic /family pension
5. 100 years & above 100 % of Basic /family pension

While reviewing Pension Module of IFMS, it has been revealed that, the date of birth of many pensioners is not available in the data base. Out of total **461646** pensioners / family pensioners in the Gujarat State, following **39190** Nos. of pensioners / family pensioners are not having details of date of birth in system. Due to this, Additional Quantum of Pension (ADP) may be affected.

Sr. No.	Name of Treasury	No. of Cases
1	Ahmedabad	6933
2	Amreli	1073
3	Anand	1802
4	Aravali	465
5	Bharuch	1101
6	Bhavnagar	1411
7	Bhuj	1435
8	Botad	97
9	Chhota Udepur	192
10	Dahod	344
11	Dang(Ahwa)	36
12	DevBhumi Dwarak	95
13	Gandhinagar	1262
14	Gir Somnath	193
15	Godhra	1613
16	Himatnagar	1181
17	Jamnagar	1398
18	Junagadh	1897
19	Morbi	256
20	Nadiad	535
21	Narmada	433
22	Navsari	1428
23	Palanpur	463
24	Porbandar	279
25	Rajkot	2981
26	Surat	2418
27	Surednranagar	859
28	Vadodara	2803
29	Valsad	1555
30	Mahisagar	441
31	Mehsana	1648
32	Patan	227
33	Vyara	336
	Total	39190

1.4.3 AVAILABILITY OF NECESSARY INFRASTRUCTURE

The necessary infrastructure is available in existing IFMS, but, e-sub vouchers functionality is not implemented in existing IFMS. It is intimated by the State Government that necessary infrastructure in this regard will be made available in IFMS-II.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 PENDING ABSTRACT CONTINGENT BILLS FROM TREASURIES

According to Rule 211 of Gujarat Treasury Rules, 2000, the drawing officers are required to furnish the Detailed Contingent Bills in respect of all Abstract Contingent Bills within three months from the date of drawl of Abstract Contingent Bills to Accountant General (A&E). Non submission of DC Bills / along with sub-vouchers against AC Bills is a financial irregularity. During the inspection, 2002 numbers of A.C. Bills involving 2.90 Crore under Mid-Day Meals Scheme alone are outstanding for want of D.C. Bills.

2.2 WRONG INCLUSION OF TRANSACTIONS UNDER GPF (STATE)

General Provident Fund Accounts of Class-IV employees of Gujarat State are being maintained by The Directorate of Pension & Provident Fund, Gandhinagar. The wrong inclusion of transactions under GPF (State) in which the deficiency noticed during the financial year 2018-19 regarding Minus Balance, Un-posted amount of GPF of Class IV, Daily wages and work charge employee is narrated in the following paragraphs.

1. The details of minus balance in Class-IV GPF accounts.

7 minus balance cases in GPF a/c of class-IV has been reported by the DAT.

Sr. No.	Name of the Employee	GPF A/c no.	Treasury name	Amount
1	Shri L M Nayee	IND/DAT/1435	Ahmedabad	27227
2	Shri K M Parmar	GA/DAT/6120	Ahmedabad	167796
3	Shri D T Makwana	AJ/DAT/2596	Himmatnagar	76028
4	Shri M S Makwana	DW/DAT/15381	Gandhinagar	61106
5	Shri A K Thakor	DW/DAT/15987	Gandhinagar	105227
6	Shri B B Ghasura	IRR/DAT/20577	Mehsana	52894
7	Shri K V Jani	DPP/DAT/17933	Mehsana	43961

2. The details of Un-posted amount of GPF of Work Charge as on 31-03-2019 are as under:-

Sr. No.	Name of the Treasury/ PAO	Amount in Rs.
1	Ahmedabad	26000
2	Anand	13000
3	Aravalli	20000
4	Bharuch	75000
5	Kutch-Bhuj	28800
6	Godhra	68000
7	Himmatnagar	10000
8	Mahisagar	33000
9	Rajkot	194200
10	Surat	74000
11	Vadodara	10000
12	Chhotaudepur	51000
13	PWD Gandhinagar PAO	12000
14	PAO Gandhinagar	118000
TOTAL		733000

3. The details of Un-posted amount of GPF of Class-IV as on 31-03-2019 are as under:

Sr. No.	Name of the Treasury/PAO	Amount in Rs.
1	Ahmedabad	308250
2	Amreli	233000
3	Anand	28125
4	Aravali	8538
5	Bharuch	28500
6	Bhavnagar	13000
7	Bhuj	70000
10	Dahod	299409
11	Gandhinagar	129500
12	Godhra	93500
13	Gir somnath	5000
14	Himatnagar	5000
15	Junagadh	45000
16	Mahisagar	94000
18	Morbi	7000
19	Nadiad	15000
20	Narmada	43000
23	Porbandar	236500
24	Rajkot	395000
25	Surat	293384
26	Surendranagar	319000
27	Vadodara	536900
28	Valsad	22000
30	PAO Gandhinagar	169500
TOTAL		3398106

4. The details of Un-posted amount of GPF Daily Wages as on 31-03-2019 are as under:

Sr. No.	Name of the Treasury/PAO	Amount in Rs.
1	Ahmedabad	279500
2	Anand	10000
3	Dahod	36000
4	Gandhinagar	86000
5	Godhra	20000
6	Jamnagar	38860
7	Mahisagar	830000
8	Morbi	13000
9	Nadiad	1000
10	Nadiad	7190
11	Rajkot	65626
12	Vadodara	382704
	TOTAL	1768880

5. The details of misclassified GPF vouchers/schedules under the heads other than MH 8009-other than Class-IV with correct Head are shown in **ANNEXURE-B**

All the misclassified items as shown above have been rectified and accounted for under the correct heads of account during the year 2018-19.

2.3 NON-SUBMISSIONS OF SCHEDULES/CHALLANS IN SUPPORT OF GPF/HOUSE BUILDING ADVANCE / MCA RECOVERIES

1. Non-submissions of Schedules / Challans in support of Motor Car Advance

Sr. No.	Month	Try Code	Name of Treasury	Major Head	Amount
1	10/2018	268	Vadodara	2055	83000
2	01/2019	266	Surat	2053	30
Total					83030

2. Non-submissions of Schedules/Challans in support of House Building Advance.

Sr. No.	Month	Try Code	Name of Treasury	Major Head	Amount in Rs.
1	Sep-18	60	Nadiad	2071	121576
2	Feb-18	71	Gandhinagar	7610	34000
3	May-18	183	Mahisagar	2053	140
4	Oct-18	156	Ahwa Dang	7610	143318
5	Apr-17	172	Dahod	2015	60
6	May-17	172	Dahod	2015	60
7	Apr-17	183	Mahisagar	2053	800
				Total	299954

2.4 Un reconciled Net (Dr.) differences of Reserve Bank Deposits (State) between Treasuries and Banks.

Reconciliation of figures between VDMS (Verified date wise monthly statement) received from Treasuries, PAO's and Laison Officer, Mumbai and Delhi and schedule of DMS received from RBI Ahmedabad is done every month. After the reconciliation discrepancy if any, is forwarded to RBI, Ahmedabad for the settlement. After receiving the discrepancies statement RBI, Ahmedabad makes adjustments and settles the discrepancies in subsequent months. This is only book adjustment and makes no accounting effect.

Un-reconciled Net differences of Reserve Bank Deposits (State) between Treasuries and Banks up to the month of March 2019 is Rs. 5.02 Crore (Cr).

2.5 PD / PL Accounts

2.5.1 Personal Ledger Accounts

1. Minus Balance in deposit account

According to Rule 398 of Gujarat Treasury Rules-2000, withdrawal shall not be allowed to exceed the balance at credit in Deposit Account. On scrutiny of Current balances under PD Accounts for the year 2017-18, it is found that following 31 PD Accounts show minus balance. It shows that there is no provision in the IFMS to stop the over drawal by the Administrator.

Sr. No.	PD Account ID	Current Balance
1	9910103401	-22743263.66
2	9910000985	-4143000.00
3	99101011608	-1187220.13
4	9910103411	-804706.35
5	99101241055	-493145.60
6	9910000922	-290968.00
7	9910114730	-244406.25
8	9910106663	-60412.00
9	9910115487	-56732.50
10	9910102514	-10947.00
11	9910117347	-613.00
12	9910000930	-8351800.00
13	9910113833	-2638304.00
14	9910107382	-1513245.00
15	99101011766	-857529.00
16	9910113774	-436448.17
17	99101091217	-21000.00
18	9910113761	-1492.75
19	9910125400	-650.00
20	9910113841	-52440.00
21	9910124961	-0.24
22	99101091184	-509890.59
23	9910125434	-29940.00
24	9910114745	-457241.00
25	9910124994	-0.04
26	99101011564	-6999.20
27	9910124991	-0.13
28	9910121294	-466655.20
29	9910118576	-263856.00
30	9910121306	-144575.30
31	9910118534	-126773.00

2. Difference between PD/PLA Accounts as on 31/03/2018

As per Para 8 of Circular No. TJR/102008/O-2006/Z dtd.03.06.2009 of Finance Department, Government of Gujarat, Treasury Officer shall reconcile the PD/PL Accounts with Administrator as time scheduled framed. On review of PD/PL Accounts of Rajkot Treasury, it was noticed that in the following cases there were differences between balances of Treasury Office and Accountant General Office in 21 PD/PL Accounts as on 31 March 2018 **ANNEXURE- C**.

2.6 DIFFERENCES IN THE AMOUNTS REMITTED BY P.W. DIVISIONS (REQUISITION FOR CORRECTION OF ACCOUNTS) & ACKNOWLEDGED BY TREASURIES AND ISSUE OF HUGE NUMBER OF CORRECTION SLIPS BY TREASURY OFFICES

There are 157 PW Divisions in the Gujarat State, out of which 111 PW divisions have difference in the amount remitted between PW Divisions and concerned Treasuries. Details of 111 PW Divisions in which differences in the amounts remitted by PW Divisions is given in the **ANNEXURE-D**.

2.7 INCORRECT CLASSIFICATION OF CHALLANS / VOUCHERS

There were 89 instances of misclassification of treasury payment vouchers noticed during 2018-19. The expenditure required to be taken to one major head had been erroneously booked by treasury to other major head. This has resulted in wrong depiction of figures under the respective heads. Illustrative list of such misclassified vouchers is shown in **ANNEXURE E**.

All above items have been rectified and accounted for under the related correct heads while preparing monthly accounts of respective months in Accountant General Office.

2.8 CHECKING OF VOUCHERS SELECTED BY STRATIFIED SAMPLING TECHNIQUE

In statistics, Stratified sampling is a method of sampling from a population which can be partitioned into subpopulations. Sampling is a process used in statistical analysis in which a predetermined number of observations are taken from a larger Data. The methodology used to sample from a larger data depends on the type of analysis being performed but may include simple random sampling or stratified sampling technique.

Inspection conducted of various Treasuries during the year 2018-19, the observations are taken from larger data through random sampling. It represents all the information needed during the Inspection.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES AND SUB-TREASURY OFFICES.

3.1 TREASURIES / SUB-TREASURIES INSPECTED DURING THE YEAR

All the 33 Treasuries have been inspected during the year 2018-19 for the period 2017-18 as well as inspection reports have been sent to the Director of Accounts and Treasuries and the concerned Treasury Officers for compliance. Treasuries inspected during the year 2018-19 are shown in **ANNEXURE F**. The details of officers who held charges of the treasuries are shown in **ANNEXURE G**.

3.2 OUTSTANDING PARAS OF INSPECTION REPORTS

The matter regarding settlement of pending Inspection Reports are regularly pursued with the Director of Accounts and Treasuries and the concerned Treasury Officers. There are 722 outstanding Paras as on 31-03-2019, out of which 568 Paras are pertaining to current year (2017-18) and remaining 154 paras are pertaining to previous years. The list of outstanding paras of Inspection Reports up to the year 2017-18 (as on 31st-March-2019) is given in **ANNEXURE H**.

3.3 IMPROPER / NON MAINTENANCE OF RECORDS

A review of the Lapsed Deposit Register of the Treasuries, generated through IFMS revealed that on 01.04.2018 a total of 40 items amounting to Rs.5,32,000 have been shown as lapsed payment. The report of lapsed deposit should tally with lapsed deposit register. However, on verification of payment register, it was noticed in the following 15 cases out of the 40 items amounting to Rs.2,07,250 have already been paid.

Sr. No.	Date	Name of Party	Amount
1	4/01/2014	Govt. printing stationery	10000
2	4/10/2014	Govt. printing stationery	10000
3	5/22/2014	I.T.I Rajkot	25000
4	5/28/2014	Vinodbhai Masangbhai	12500
5	5/28/2014	Vinodbhai Masangbhai	18750
6	5/30/2014	Cat Computers	2000
7	6/25/2014	Dr. N D Gheevala	16000
8	9/16/2014	Bharat Kumar Enterprise	14000
9	9/16/2014	Maruti Enterprise	14000
10	9/18/2014	S P Engg.	10000
11	3/10/2015	Bright Star Industries	15000
12	3/10/2015	Avani Diesel Spares	15000
13	3/10/2015	Maruti Enterprise	15000
14	3/10/2015	H K Machine tools	15000
15	3/10/2015	Bharat Kumar Enterprise	15000
		Total	207250

3.4 DISCREPANCIES IN REMITTANCES MADE UNDER NEW PENSION SCHEME

1. Un posted items under New Pension Scheme.

As on 31.03.2018 an amount of Rs.15,06,36,728/- was lying as un posted under New Pension Scheme (8342-00-117).

2. Mis-match in Employee's contribution and Employers Contribution.

Sr.No.	Head of Account	Amount
01	Total amount received under MH-8342.00.117.01 for the year 2017-18	6137648509
02	Total amount received under MH-8342.00.117.02 for the year 2017-18	6028374813
03	Total amount transferred to NSDL for the year 2017.18	12744617008

A deduction of Rs. 613,76,48,509/- has been made from the employees of State Government (MH-8342.00.117.01) for the year 2017-18 towards to New Pension Scheme. However, only Rs. 602,83,74,813/- has been received from State Government (MH-8342.00.117.02) as employer's contribution. Further an amount of Rs.1274,46,17,008/- transferred to National Securities Depository Limited for the year 2017.18 leaving a difference of Rs. 57,85,93,686/-.

3.5 IRREGULAR PAYMENT OF PENSION BENEFITS DUE TO LACK OF PROPER CHECK

IFMS project, a fully computerized system has been implemented from the year 2009-10 to deal with accuracy of initial accounts and financial management of State Government. Report on Restoration of Commuted Value of Pension was prescribed in IFMS to watch the release of correct amount to the Pensioners on actual due date. As per provisions of Pension Rules, Commuted Value of Pension factor is to be restored after completion of 15 years from date of payment of CVP Value.

After verification of Commuted Value of Pension, Restoration Details Report and Ledger Entitlement Report, in the following 16 cases it was noticed that the amount of pension (CVP factor) has been restored either early / late resulting into excess / less payment to the Pensioner /Family pensioner.

Sr. No	PPO NO	Pensioner Name	CVP Paid Date	Date of CVP Restoration	Date of Correct CVP
1	DPP/P/113692	Smt Kusum S Pandit.	11/03/2003	11/03/2018	01-04-2018
2	DPP/P/114024	Manubhai T Christian.	04/03/2003	04/03/2018	01-04-2018
3	DPP/P/114025	Ishversingh J Rathod.	11/03/2003	11/03/2018	01-04-2018
4	DPP/P/114391	Vilas Vasantrao Mahulkar.	10/03/2003	10/03/2018	01-04-2018
5	DPP/P/114570	Jashabhai K Patel.	05/03/2003	01/03/2018	01-04-2018
6	DPP/P/114572	Vajubhai R Madia.	29/03/2003	29/03/2018	01-04-2018
7	DPP/P/114736	Narsinhdas Ranchhoddas Varsani Ias	13/03/2003	13/03/2018	01-04-2018
8	DPP/P/114825	Bhalaji Chhaguji Rathod.	11/03/2003	11/03/2018	01-04-2018
9	DPP/P/115077	Narsinhbhai A Patel.	29/03/2003	29/03/2018	01-04-2018
10	DPP/P/115183	Smt Pushpaben P Shah.	26/03/2003	26/03/2018	01-04-2018
11	DPP/P/115188	Vinubhai V Dudhat.	01/03/2003	01/03/2018	01-04-2018
12	DPP/P/115229	Lalbahadur Lalsing Bhadoriya.	01/02/2003	01/03/2018	01-04-2018
13	DPP/P/115242	Mahebubhai S Ghorl.	01/03/2003	01/03/2018	01-04-2018
14	DPP/P/115289	Narayanbhai K Marvadi.	17/03/2003	17/03/2018	01-04-2018
15	DPP/P/115371	Vithalbhaicpatel	10/03/2003	10/03/2018	01-04-2018
16	DPP/P/115418	Mohanlalbhimbhaichavda	03/03/2003	03/03/2018	01-04-2018

3.6 EXCESS PAYMENT OF PENSION AND GRATUITY

During the Inspection of Rajkot Treasury following pension cases of over payment were noticed to the tune of Rs. 33.41 lakh out of which Rs. 31.61 lakh is still pending to be recovered.

Sl. No.	Name of the Pensioners	P. P. O. No.	Total amount to be recovered	Total amount recovered so far during the year	Amount of recovery still Pending as on date
1	2	3	4	5	6
1.	Maniben	DPP/15105	57364.00	1200.00	56164.00
2.	B C Parmar	L/RAJ/PE/218	8683.00	0	8683.00
3.	M.B.Jadeja	L/RAJ/PE/199	193206.00	0	193206.00
4.	K.D. Chauhan	L/RAJ/ST/FP/01061	209736.00	7051.00	202685.00
5.	M.M.Trada	DPP/101581	296424.00	14736.00	281688.00
6.	S.S.Mamtee	L/RAJ/011160	24181.00	4105.00	20076.00
7	M.B.Thumar	DPP/P/41544	80020.00	7930.00	72090.00
8	D.D.bhindi	DPP/058842	187113.00	25000.00	162113.00
9	V.B.Vajir	L/KUT/PT/000271	364519.00	18681.00	345838.00
10	A.M.Shekh	DPP/P/58618	120360.00	12161.00	108199.00
11	K.K.Khakhkhar	DPP/P/139586	417300.00	27563.00	389737.00
12	K.G.Pandya	PR-1/05/2012/22873	212423.00	1232.00	211191.00
13	J.J.Patel	L/RAJ/PTF/11060	129493.00	21211.00	108282.00
14	A.B.Zala	G/FPS/86212	147186.00	7930.00	139256.00
15	M.C.Mehta	DPP/P/009860	142378.00	12294.00	130084.00
16	D.C.Parmar	RAJ/ANTI/001604	620924.00	15698.00	605226.00
17	G.H.Waghela	PR-3/11/2013/23729	130000.00	3399.00	126601.00
		Total	3341310.00	180191.00	3161119.00

3.7 UN-DRAWN PENSION / UNAUTHORIZED RETENTION OF CLOSED PPOs.

While scrutinizing the records for the year 2017-18 of the various Treasuries, it was noticed that following 3687 PPOs lying with Treasury Offices which are required to be returned to PPO issuing Authority after making the last payment.

Name of Treasury	No. of Case
Modasa	103
Ahmedabad	75
Ahwa	12
Dwarka	15
Mehsana	23
Surendranagar	916
Gir somnath	99
Kutchh bhuj	324
Palanpur	5
Jamnagar	131
Patan	916
Nadiad	35
Chhota udepur	10
Vadodara	706
Dahod	3
Surat	314
Total	3687

3.8 STAMP ACCOUNT: HUGE RETENTION OF STAMPS IN TREASURIES

During review of stamp account, it was noticed that there was unused stamps lying with S.T.O. Dhrol as detailed below:

Sr. No.	Name	Denomination (Rs.)	Amount (Rs.)	Pending from
1	Revenue	Rs. 1.00	1600.00	Date not intimated
2	None judicial paper	Rs.10.00 x 1500	15000.00	02-05-2014

3.9 INSPECTION OF STRONG ROOM AND ISSUANCE OF SAFETY CERTIFICATE

Rule 50 of GTR-2000 provides that the strong room of the District Treasury / Sub Treasury should be certified to be secured and fit for use. The Certifying Officer will grant a certificate of safety annually. In certifying the suitability of the room, the certifying officer may prescribe any condition necessary.

On physical Verification of Strong room of Sub Treasury Office, Waghodiya, it was noticed that fitness certificate period from 01.04.2016 to 31.03.2017 and 01/04/2017 to 31/03/2018 has not been issued by the Executive Engineer, R & B Division, Baroda.

3.10 ANNUAL VERIFICATION OF VALUABLES DEPOSITED IN THE TREASURIES

As per Rule 18 of Gujarat Treasury Rule 2000, no department shall require that funds pertaining to it be kept apart from the General treasury balance or be received for safe custody and kept out of account or be received at all except under these rules. The cash chests or any valuable property, jewellery, etc shall be lodged in the treasury for safe custody.

Further, as provided by the State Election Commission letter No.SEC /Ele/ MNP /MP/ Record/ WS /1224/98 dated 21-12-1998, indicated in letter No.3026 dated 10-09-1999 issued by DAT regarding submitting and withdrawal of Election Boxes/Election Literature, before submitting fresh Election Record, the old Election Record submitted earlier shall be withdrawn.

During the review of valuable register of Treasury Office, it was noticed that old Election records were still lying with Treasury Office and were not withdrawn. The detail is as under:-

Sr. No.	Name of T.O. and STO	Name of office	Register No.	Date of deposit	Narration of valuables
1	Halvad, Morbi	Mamlatdar, Morbi	22	04-07-2013	02 Boxes
2	Halvad, Morbi	Mamlatdar, Halvad	28	13-12-2008	01 Box
3	Halvad, Morbi	Mamlatdar, Morbi	35	12-10-2013	01 Box
4	Halvad, Morbi	Mamlatdar, Dhangadhra	14	09-06-2004	11 Boxes

3.11 OTHER OBSERVATIONS NOTICED DURING THE COMPILATION AND VERIFICATION OF ACCOUNTS AND UNDERTAKING INSPECTION OF VARIOUS TREASURIES

1. There was no delay in receipt of Vouchers from the Treasuries.
2. No debit vouchers relating to HBA / MCA / CCA were wanting from the Treasuries.
3. There were no instances of wanting Plus / Minus Memorandum from the Treasuries.
4. There was no delay in rendition of Consolidated Treasury Receipts for Forest Remittances during the current financial year.
5. There was not delay in submission of Monthly Accounts by the Treasuries.
6. There was no instance of non revalidation of Gratuity Payment Authority after the expiry of one year in the Director of Pension and Provident Fund Office.
7. All district Treasuries have submitted lapsed statement to the office of the AG (A&E), Rajkot regularly.

PART-4

IT CONTROLS AND IT SECURITY

4.1 A BRIEF HISTORY OF THE OFFICE (DAT):

The Directorate of Accounts and Treasuries (DAT) was established in May 1960. With the formation of DAT, all the District Treasuries, Pay and Accounts Offices, Local Fund Accounts establishment, Accounts Training Centre, Stores Verification unit working under direct control of the Finance Department were brought under the Administrative Control of DAT.

At present the Department has following offices under their control:

Treasury Office	Nos.
District Treasuries Offices	33
Pension Payment Office	5
Sub Treasuries Offices	137
Divisional Treasury Office	1
Pay and Accounts Offices	2
Drawing and Disbursing Officers	5477
Controlling Officers	773
Heads of Departments	179
Administrative Department	27

The Director of Accounts and Treasury mainly deals with all Government offices-Drawing and Disbursing Officers, Grant in Aid Institutions, Panchayats, Municipalities, Universities, pensioners and Public at large.

OVERVIEW OF IFMS

INTEGRATED FINANCIAL MANAGEMENT SYSTEM (IFMS) PROVIDES SOLUTIONS TO THE IMPORTANT FUNCTIONS OF TREASURIES AS FOLLOWS:-

1	Timely payment of Government claims.
2	Timely credits of Government dues / collection / taxes
3	Compilation of Government Accounts i.e. Receipts and Payments
4	Submission of Accounts to Accountant General.
5	Safe custody of valuable and sale of stamps to licensed stamp vendors/public.
6	Pension Payments
7	Accountings of Public Deposits and implementation of Letter of Credit.
8	System introduced for cheque system of Roads and Buildings, Irrigation and Forest
9	Inspection of Treasuries and Sub Treasuries.

THE WORK OF IFMS IS DISTRIBUTED AMONG 18 MODULES AND THEY ARE :

1	PR/CR Tracking
2	Cheque Inventory
3	Pension
4	External Interface
5	Bill Processing
6	SSNL
7	Expenditure Accounting
8	Grant
9	E-Scroll
10	RBI Interface
11	PD/PLA
12	EMD
13	Stamp Processing
14	Letter of Credit
15	PAO
16	Pension Application
17	Employee Census
18	Information.

4.2 DETAILS OF CHEQUES AND CHALLANS REPORT NOT GENERATED PROPERLY IN RBD REPORT MODULE THROUGH IFMS.

IFMS project, a fully computerized system has been implemented from the year 2009-10 to deal with accuracy of initial accounts and financial management of State Government.

While reviewing the RBD Reports Module, it is found that, Details of cheques and challans report is not tally with the other three report namely viz. RBD Statement Report, RBD Summary and Date wise monthly statement of RBD (bank wise) Report.

On test check of Reports related to Gandhinagar Treasury for the period 01.04.2017 to 31.03.2018 related to this difference is as under.

Closing balance of RBD Summary Report	RBD summary Report	Date wise monthly statement of RBD (Bank wise) Report	Details of cheques and challans Report
16562718828	16562718828	16562718828	23020104249

It was observed that Checks and Challan Report does not take into Account the e - payment / e-receipt, hence the difference. It is suggested that the new version of IFMS may take care of it.

4.3 NON-OBTAINED LIVE CERTIFICATE FROM STATE GOVERNMENT PENSIONERS / FAMILY PENSIONER BY VARIOUS DISTRICT TREASURY.

As per Resolution No. TJR/102007/132/Z dated 17.09.2012 read with No.TJR/102014/1671/Z dated 29.05.2017 issued by Finance Department, Govt. of Gujarat regarding the linking of LIVE certificate of State Government Pensioners / Family Pensioners in IFMS in every month of July.

The District Treasury Officer/Pension Payment Officer obtains the LIVE certificate from the State Government Pensioners / Family Pensioners who are receiving their pension from authorized nationalized bank. The LIVE certificate should be linked with bank Account number of individual Pensioners / Family Pensioners in the IFMS.

While review of pension module of IFMS, Total 461646 State pensioners / family pensioners are drawing pension from various agency bank in Gujarat State. Out of these following 77637 LIVE CERTIFICATES has not been obtained till date and Pension is continuing.

Sr. No.	Name of Treasury	Total Pensioner/ Family Pensioner	Available Live Certificate	Live Certificate yet to be received
1	Ahmedbad	68636	50455	18181
2	Amreli	10195	8684	1511
3	Anand	16119	13896	2223
4	Bharuch	14782	13143	1639
5	Bhavnagar	16728	13923	2805
6	Palanpur	12078	10272	1806
7	Dahod	7193	5828	1365
8	Dang-Ahwa	1362	773	589
9	Godhra	15990	11431	4559
10	Himatnagar	14493	12378	2115
11	Jamnagar	10865	9513	1352
12	Junagadh	17270	13692	3578
13	Bhuj	10771	8175	2596
14	Mehsana	19392	17677	1715
15	Nadiad	16502	13744	2758
16	Navsari	13722	12458	1264
17	Patan	8930	7918	1012
18	Porbandar	3400	2757	643
19	Narmda(Rajpipla)	3674	3019	655
20	Surendranagar	10670	9480	1190
21	Valsad	14271	10424	3847
22	Vyara	7777	6665	1112
23	Aravali	9893	8845	1048
24	Gir-Somnath	3868	3182	686
25	Botad	1996	1860	136
26	Chhota Udepur	4252	3602	650
27	Mahisagar	11633	10130	1503
28	Morbi	5395	4914	481
29	Devbhumi-Dwarka	1121	631	490
30	Gandhinagar	23977	21626	2351
31	Vadodara	35621	31107	4514
32	Rajkot	26374	22858	3516
33	Surat	22696	18949	3747
	Total	461646	384009	77637

4.4 BENEFIT OF MINIMUM PENSION OF RS.9000/- IN CASE OF PENSIONER / FAMILY PENSIONER AS APPROVED BY 7TH PAY COMMISSION

As per Rule 3.7 of PGR-102016-6-Pay Cell dated 15.10.2016 and NVN-1089-413-02-338-P dated 04.07.2017 issued by Finance Department, Government of Gujarat, Gandhinagar, the benefit of minimum Family Pension @ Rs. 9000/- per month respectively. If provisions of pay commission has not been implemented properly, the pensioners may be deprived of the financial benefit.

While reviewing the Pension module through IFMS, it is noticed that the benefit of minimum pension has not been allowed w.e.f. 01.01.2016 to 16271 pensioners / family pensioners by various District Treasury in Gujarat State for the year 2017-18.

After implementation of 7th Pay Commission by the various Department, Out of 16271 pensioner, at present following 6694 pensioner / family pensioners has not been allowed the minimum pension @ 9000/- per month.

Name of Treasury	No. of Pensioner
Ahmedbad	606
Amreli	109
Anand	163
Aravali	141
Bharuch	131
Bhavnagar	271
Bhuj	174
Botad	25
Chhota Udepur	140
Dahod	162
Dang-Ahwa	63
Devbhumi-Dwarka	53
Gandhinagar	232
Gir-Somnath	54
Godhra	274
Himatnagar	191
Jamnagar	137
Junagadh	196
Mahisagar	349
Mehsana	169
Morbi	57
Nadiad	279
Narmda(Rajpipla)	256
Navsari	232
Palanpur	127
Patan	84
Porbandar	47
Rajkot	227
Surat	631
Surendranagar	93
Vadodara	572
Valsad	208
Vyara	241
Total	6694

4.5 RECOVERIES OF INTEREST FROM BANKS FOR DELAYED REMITTANCE OF GOVERNMENT RECEIPT IN CYBER TREASURY CHALLANS.

As per Reserve Bank of India Circular No.RBI/2007/291 dated 21st March, 2007, penal interest at stipulated Bank rate + 2% is recoverable from banks, if the Government receipts are credited late into Government Account. For local transactions, the transactions should be completed within T+3 days and for outstation transactions, the transaction should be completed with T+5 days. **(T is the day when money is available to banks branch).**

A report namely 'Delay Report' is prescribed in IFMS to see that an interest recovered correctly from the concerned banks.

While reviewing Cyber Treasury Transaction, it was found that there were some exceptional delays in uploading the transaction in IFMS. There are **2082** challans amounting to **Rs. 297210788.00** have been inordinately delayed for more than 10 days by the agency bank. The details of delayed days and number of items indicated below.

Cyber Try Delayed	No. of cases
10 days delay	2082
20 days delay	1645
30 days delay	708
40 days delay	26
50 days delay	24
60 days delay	24
70 days delay	23

4.6 IMPLEMENTATION OF DIGITAL SIGNATURE.

Government Resolution No. TJR/10/2013/334806/Z dated 22.09.2017 read with even. No. TJR/1005/153/Z dated 27.05.2013 issued by Finance Department, Government of Gujarat, Gandhinagar, Digital signature System is Introduced for Drawing & Disbursing Officer for specimen signature based on public key Infrastructure (PKI). The DDO's have to submit bills online to PAO/ Treasury Office under Digital Signature System. The DDO's have to obtain Digital Signature from a (n) Code Solutions - division of GNFC Ltd.

Further, Rule No. 109 indicated in Gujarat Treasury Rule-2000, the bill submitted to DTO by DDO, the digital signature must be authorized under Digital Signature I.T. amendment Act, 2008. While reviewing said record, it has come to notice that DTO's have not received remaining 254 Digital Signature Certificate (USB Token) from above concerned authority indicated as under.

Sr. No.	Name of DTO/STO/PAO	Total No. of DDOs	Total No. of DDOs who have taken digital signature	No of DDOs yet to be take under digital signature
1	District Treasury Office, Ahmedabad	175	166	9
2	Divisional Treasury Office, Ahmedabad	63	61	2
3	Sub Treasury Office, Dhandhuka, Ahmd	8	7	1
4	Sub Treasury Office, Sola, Ahmedabad	18	16	2
5	District Treasury Office, Amreli	64	60	4
6	District Treasury Office, Anand	66	63	3
7	Sub Treasury Office, Cambay, Anand	10	9	1
8	Sub Treasury Office, Danta, Palanpur	8	7	1
9	Sub Treasury Office, Vadgam, Palanpur	1		1
10	District Treasury Office, Bharuch	79	61	18
11	Mamlatdar Hansot Bharuch	1		1
12	Sub Treasury Office, Ankleshwar, Bharuch	15	1	14
13	Sub Treasury Office, Jambusar, Bharuch	7	1	6
14	Sub Treasury Office, Jhagadia, Bharuch	5	1	4
15	Sub Treasury Office, Valia, Bharuch	9	1	8
16	District Treasury Office, Bhavnagar	104	101	3
17	Sub Treasury Office, Gadhada, Bhavnagar	1		1
18	Sub Treasury Office, Sihor, Bhavnagar	7	5	2
19	District Treasury Office, Botad	41	40	1
20	District Treasury Office, Chhota Udepur	48	46	2
21	District Treasury Office, Dahod	61	58	3
22	Sub Treasury Office, Limkheda, Dahod	10	9	1
23	Sub Treasury Office, Zalod, Dahod	11	9	2
24	District Treasury Office, Dang Ahwa	45	43	2
25	District Treasury Office, Gandhinagar	267	258	9
26	District Treasury Office, Jamnagar	101	99	2
27	District Treasury Office, Junagadh	99	95	4
28	Sub Treasury Office, Bhesan, Junagadh	4	3	1
29	Sub Treasury Office, Maliya-Hatina, Junagadh	5	4	1
30	Sub Treasury Office, Visavadar, Junagadh	6	3	3
31	District Treasury Office, Bhuj	96	95	1
32	Sub Treasury Office, Bhachau, Bhuj	9	8	1
33	Sub Treasury Office, Dayapar, Bhuj	5	4	1
34	Sub Treasury Office, Gandhidham, Bhuj	16	15	1
35	Sub Treasury Office, Mundra, Bhuj	8	7	1
36	Sub Treasury Office, Nakhtrana, Bhuj	8	7	1
37	Sub Treasury Office, Nalia, Bhuj	8	7	1
38	Sub Treasury Office, Rahpar, Bhuj	14	9	5

39	District Treasury Office, Devbhumi-Dwarka	31	30	1
40	Sub Treasury Office, Okhamandal	8	6	2
41	Sub Treasury Office, Kapadwanj, Kheda	12	11	1
42	District Treasury Office, Arvalli	46	45	1
43	Sub Treasury Office, Bhiloda, Modasa	5	4	1
44	Sub Treasury Office, Meghraj, Modasa	6	5	1
45	District Treasury Office, Morbi	52	47	5
46	District Treasury Office, Narmada (Rajpipla)	59	28	31
47	Sub Treasury Office, Dediapada, Narmada	6	4	2
48	Sub Treasury Office, Kevadia, Narmada	6	1	5
49	Sub Treasury Office, Sagbara, Narmada	5		5
50	District Treasury Office, Navsari	72	68	4
51	District Treasury Office, Patan	61	60	1
52	District Treasury Office, Porbandar	58	55	3
53	Sub Treasury Office, Kutiyana, Porbandar	5	4	1
54	Sub Treasury Office, Ranavav, Porbandar	6	5	1
55	District Treasury Office, Rajkot	174	163	11
56	District Treasury Office, Himatnagar	74	73	1
57	District Treasury Office, Surat	153	143	10
58	Sub Treasury Office, Bardoli, Surat	10	8	2
59	Sub Treasury Office, Kamrej, Surat	5		5
60	Sub Treasury Office, Mahuva, Surat	5	3	2
61	Sub Treasury Office, Mandvi, Surat	10	4	6
62	Sub Treasury Office, Mangrol, Surat	8		8
63	Sub Treasury Office, Chotila, Surendrangar	9	7	2
64	Sub Treasury Office, Dhrangadhra	14	11	3
65	Sub Treasury Office, Limbdi, Surendrangar	8	6	2
66	Sub Treasury Office, Patdi, Surendrangar	6	3	3
67	District Treasury Office, Vadodara	185	183	2
68	Sub Treasury Office, Kawat, Vadodara	1		1
69	District Treasury Office, Valsad	69	68	1
70	District Treasury Office, Gir-Somnath	43	40	3
71	Sub Treasury Office, UNA, Veraval	9	8	1
72	Pay & Accounts Office, Ahmedabad	26	25	1
73	Pay & Accounts Office, Gandhinagar	133	132	1
	Total	2883	2629	254

ANNEXURE- A

(PARA 1.3.1)

POSITION OF STAFF OF TREASURIES FOR THE YEAR 2018-19

Sr. No.	Treasury	Sanction Strength	Men in Position	Trained	Un-trained	Try. Computerized	
						Yes	No
1	Junagadh	70	62	62	-	Yes	
2	Porbandar	32	18	18	-	Yes	
3	Valsad	57	37	37	-	Yes	
4	Ahwa Dang	14	9	9	-	Yes	
5	Jamnagar	61	50	50	-	Yes	
6	Bharuch	55	32	32	-	Yes	
7	Narmada	41	22	22	-	Yes	
8	Bhavnagar	91	72	72	-	Yes	
9	Gandhinagar	52	44	44	-	Yes	
10	Mehsana	69	66	66	-	Yes	
11	Surat	66	48	48	-	Yes	
12	Navsari	46	29	29	-	Yes	
13	Anand	61	35	35	-	Yes	
14	Vadodara	83	44	44	-	Yes	
15	Dahod	45	28	28	-	Yes	
16	Kutch Bhuj	67	42	42	-	Yes	
17	Godhra	47	23	23	-	Yes	
18	Surendranagar	71	54	54	-	Yes	
19	Ahmedabad	115	90	90	-	Yes	
20	Kheda-Nadiad	63	44	44	-	Yes	
21	Amreli	56	35	35	-	Yes	
22	Patan	45	40	40	-	Yes	
23	Palanpur	65	48	48	-	Yes	
24	Rajkot	85	72	72	-	Yes	
25	PAO,Ahd	43	38	38	-	Yes	
26	PAO,G'agar	107	92	92	-	Yes	
27	Tapi(Vyara)	49	34	34	-	Yes	
28	Himmatnagar	57	46	46	-	Yes	
29	Gir Somnath	49	31	31	-	Yes	
30	Botad	33	30	30	-	Yes	
31	chhota udepur	50	21	21	-	Yes	
32	Mahisagar	49	22	22	-	Yes	
33	Morbi	44	25	25	-	Yes	
34	Ddevbhumi dwarka	45	27	27	-	Yes	
35	Aravalli	52	31	31	-	Yes	
36	P.P.O.Ahmedabad	59	52	52	-	Yes	
37	P.P.O.Ghandhinagar	38	35	35	-	Yes	
38	P.P.O.Vadodara	47	28	28	-	Yes	
39	P.P.O.Surat	42	29	29	-	Yes	
40	P.P.O.Rajkot	42	40	40	-	Yes	
41	Div.Try.Ahmedabad	22	15	15	-	Yes	
42	e-PAO (GST), GNR	28	24	24	-	Yes	
Total		2313	1664	1664		-	

ANNEXURE-B

(PARA 2.2 (5))

GENERAL PROVIDENT FUND FUNCTION

DETAILS OF VOUCHERS MISCLASSIFIED UNDER THE MAJOR HEAD 8009 OTHER THEN CLASS-IV DURING 2017-18.

TREASURY : AHMEDABAD (51)

Sr. No	Abstract No.	Challan No./Vr.no . & CM No	Month	Amount (Rs.)	F/w, P/w U.P./ Abstract Diff.	Classification	Fund-3/T.E no.	VLC T.E.No.	Book-I O/w no./date
1	256227	C.M. No. 962	Nov-18	81,648/-	Full-Want	EDP-0000-8009-01-101-11- DFR	37/2018-19	1117751	143/30-11-18
		Vr. No. 27				A.G. Office 0000-8336-00-800-14-CR	Oct-18		
2	256226	CM No. 1096	Oct-18	10,000/-		EDP-0000/8009/01/101/11 CR	45/2018-19	1118954	177 /27-02-19
						DPPF-0000/8009/01/101//12 DFR	Jan-19		
3	242625	Vr. No 52 & CM No.1111	Feb-19	10,000/-	Part-Want	EDP-0000/8009/01/101/11 DFR	64/2018-19	1119510	14/16-05-19
						DPPF-0000/8009/01/101/12 CR	03/2019		

TREASURY : BHARUCH (54)

1	-----	CM No. 589	April-17 Paid in May-17	10,000/-	-----	EDP /0000/8009/01/101/11-CR DPPF/0000/8009/60/103/12-DFR	27/2018-19 Month of 9/2018	1117536	136/31-10-2018
2	-----	CM No. 594	Mar-18	15,000/-	-----	EDP /0000/8009/01/101/11-CR DPPF/0000/8009/60/103/12-DFR	52/2018-19 Month of 02/2018	1119203	196/28-03-2019
3	-----	CM No. 597	Feb-19	7,000/-	-----	DPPF/0000/8009/60/103/12-DFR EDP /0000/8009/01/101/11-CR	60/2018-19 Month of 03/2019	1119502	14/16-05-2019

TREASURY : BHAVNAGAR(55)

1	266857	Vr. No. 26	May 18 Paid in June 18	13,000/-	Abst, Difference	EDP - 0000-8009-01-101-11 DFR DPPF-0000-8009-60-103-14 CR	16/2018-19 in the Month of Aug-18	1117102	130/28-09-18
2	266857	Vr. No. 26	May 18 Paid in June 18	7,000/-	Abst, Difference	EDP - 0000-8009-01-101-11 DFR DPPF-0000-8009-60-103-12 CR	17 2018-19 Month of Aug-18	1117101	130/28-09-18

TREASURY : CHHOTAUDEPUR (82)									
1.	-----	C.M.No. 30	Mar-18 Paid in Apr-18	1,25,00 0/-	-----	DPPF/0000/8009/01/10 1/12 DFR EDP /0000/8009/01/101/11 DR	01/ 2018-19 In the Month of April-18	111504 3	42 21-05-18
TREASURY : GODHRA (63)									
1.	----	CM No. 24	Februar y18	3,78,20 0/-	-----	EDP/0000/8009/00/101/ 11 DFR A'bad/0000/8336/01/800 /11 CR Office	22/ 2018-19 in the Month of Sep-18	111742 6	135/ 30-10-18
TREASURY : GIR-SOMNATH (87)									
1.	----	CM No.	June-18	6,000/-	-----	EDP/0000/8009/00/101/ 11 CR DPPF/0000/8009/01/101 /21 DFR	28/2018- 19 in the Month of Sep-18	111753 2	136/ 31-10-18
TREASURY : GANDHINAGAR (57)									
1.	----	CM No. 02	Jan-19	6,011/-	Part- Want	EDP/0000/8009/00/101/ 11 DFR DPPF/0000/8342/00/117 /01 CR	51/ 2018-19 of Feb- 19	111920 6	196 28-03-19
TREASURY : HIMATNAGAR-(S.K.)(65)									
1	263790	Vr. No.12	April- 18	1,93,00 0/	Abstract Difference	EDP/0000/8009/01/101/ 11 - DFR\ DC- 2/0000/8009/01/101/12- CR	07/2018- 19 Month of June-18	111578 6	-----
TREASURY : MEHSANA (62)									
1	-----	CM No. 283	July-14	26,000/ -	-----	EDP/0000/8009/01/101/ 11 CR DPPF/0000/8009/60/103 /14DFR	47/2018- 19 January- 19	111895 6	177/ 27-02-19
TREASURY : NAVSARI (77)									
1	----	CM No. 180	January -18	400/-	-----	EDP/0000/8009/01/101/ 11 - DFR\ DC- 2/0000/0028/00/107/01- CR	14/2018- 19 Month of Aug-18	111709 9	
TREASURY : PATAN (73)									
1		CM.No. 108	Feb-18	10,000/ Full-Want		EDP/0000/8009/01/101/ 11 DFR DC-3 Sn./0000/8658/00/112/00 CR	23/2018- 19 Month of Sep-18	111751 4	134 30-10-18
TREASURY : PALANPUR (B.K.) (53)									
1	-----	CM No.112	June-18	14,14,1 00/	Abstract Deff- erence	EDP/0000/8009/01/101/ 11 DFR A'bad/0000/8336/01/800 /11 CR Office	24/2018- 19 Month of Sep-18	111751 7	135 30-10-18
TREASURY : RAJKOT (64)									
1	-----	CM No. 357	Decem ber- 2016	62,000/ -		EDP/0000/8009/01/101/ 11 CR DPPF/0000/8009/60/101	30/2018- 19 10/2018	111773 7	139/ 30-11-18

MISCLASSIFICATION IDENTIFIED BY DPPF

Sr. No.	Month	Amount (Rs.)	Classification	Fund-3/T.E No.	VLC T.E. No.	Book-I O/w no./date
1	18-Mar	2,50,000/	DPPF/0000/8009/60/103/14 DFC	02/2018-19	1115381	50/ 21-06-18
			EDP /0000/8009/01/101/11 DR			
2	18-Mar	5,98,000/-	DPPF/0000/8009/01/101/12 DFC	04/2018-19	1115402	50/21-06-18
			EDP /0000/8009/01/101/11- DR			
3	18-May	1,04,000/-	DPPF/0000/8009/00/101/12 DFC	08/2018-19	1116998	123/07-09-18
			EDP / 0000/8009/01/101/11 DR			
4	18-Apr	5,00,000/-	DPPF/0000/8009/01/101/12 DFC	09/2018-19	1116999	123/7/9/2018
			EDP/ 0000/8009/01/101/11 DR			
5	17-Sep	3,97,091/-	DPPF/0000/8009/01/101/12 DFC	11/2018-19	1117080	123/7/9/2018
			EDP/ 0000/8009/01/101/11 DR			
6	18-Mar	14,80,000/-	DPPF-0000-8009-60-103-14 DFC	12/2018-19	1117081	123/ 7/9/2018
			EDP- 0000-8009-01-101-11 DR			
7	18-Apr	3,00,000/-	DPPF/0000/8009/01/101/12 DFC	13/2018-19	1117082	123/ 7/9/2018
			EDP/0000/8009/01/101/ 11 DR			
8	18-Aug	99,000/-	DPPF/0000/8009/01/101/12 DFC	15/2018-19	1117101	130/ 28-09-18
			EDP/0000/8009/01/101/ 11 DR			
9	18-Jun	10,71,000/-	EDP/0000/8009/01/101/ 11 DR	19/2018-19	1117445	136/31-10-18
			DPPF/0000/8009/01/101/12 DFC			
10	18-Jul	18,00,000/-	EDP/0000/8009/01/101/11 DR	20/2018-19	1117440	136 /31-10-18
			DPPF/0000/8009/60/103/12 DFC			
11	18-Jul	1,75,000/-	EDP/0000/8009/01/101/11 DR	21/2018-19	1117429	136 /31-10-18
			DPPF/0000/8009/60/103/12 DFC			
12	17-Aug	10,000/-	EDP/0000/8009/01/101/11 CR	29/2018-19	1117736	139/30-11-18
			DPPF/0000/8009/01/101/12 DFR			
13	18-Aug	26,90,000/-	DPPF-0000/8009/01/101/12 DFC	31/2018-19	1117745	139/30-11-18
			EDP- 0000/8009/01/101-11 DR			
14	18-Jul	21,92,267/	EDP/0000/8009/01/101/11 DR	32/2018-19	1117743	139/30-11-18
			DPPF/0000/8009/01/101/12 DFC			
15	18-Aug	21,180/	DPPF/0000/8009/01/101/12 DFC	33/2018-19	1117747	139/30-11-18
			EDP/0000/8009/01/101/11 DR			
16	18-Aug	1,50,000/-	DPPF/0000/8009/01/101/12 DFC	34/2018-19	1117748	139/30-11-18
			EDP/0000/8009/01/101/11 DR			
17	July-18	16,48,209/-	DPPF/0000/8009/01/101/12 DFC	36/2018-19	1117750	139/30-11-18
			EDP/0000/8009/01/101/11 DR			
18	18-Sep	13,62,884/-	DPPF/0000/8009/01/101/12 DFC	44/2018-19	1118444	165/28/01/19
			EDP/0000/8009/01/101/11 DR			
19	18-Oct	1,00,000/-	EDP/0000/8009/01/101/11 DR	48/2018-19	1119210	196/28-03-19
			DPPF/0000/8009/01/101/12 DFC			
20	18-Aug	6,75,000/	EDP/0000/8009/01/101/11 DR	49/2018-19	1119209	196/28-03-19
			DPPF/0000/8009/01/101/12 DFC			
21	18-Dec	2,54,161/-	EDP/0000/8009/01/101/11 DR	53/2018-19	1119211	196/28-03-19
			DPPF/0000/8009/01/101/12 DFC			

22	18-Nov	3,00,000/-	EDP/0000/8009/01/101/11 DR	54/2018-19	1119289	196/28-03-19
			DPPF/0000/8009/01/101/12 DFC			
23	18-Nov	49,321/	EDP/0000/8009/01/101/11 DFC	55/2018-19	1119286	196/28-03-19
			DPPF-0000/2235/60/104/01 DR			
24	18-Oct	1,50,000/-	DPPF-0000/8009/01/101/12 DFC	58/2018-19	1119435	196/28-03-19
			EDP-0000 /8009/01/101/11 DR			
25	17-Oct	10,80,000/-	DPPF-0000/8009/01/101/12 DFC	59/2018-19	1119442	196/28-03-19
			EDP-0000 /8009/01/101/11 DR			
26	18-Dec	5,10,000/	DPPF-0000/8009/01/101/12 DFC	61/2018-19	1119503	14/16-05-19
			EDP-0000 /8009/01/101/11 DR			
27	19-Jan	30,000/	DPPF-0000/8009/01/101/12 DFC	62/2018-19	1119504	14/16-05-19
			EDP-0000 /8009/01/101/11 DR			
28	19-Jan	85,000/	DPPF-0000/8009/01/101/12 DFC	63/2018-19	1119506	14/16-05-19
			EDP-0000 /8009/01/101/11 DR			
29	19-Jan	60,000/	EDP-0000 /8009/01/101/11 DFC	66/2018-19	1119507	14/16-05-19
			DPPF-0000/2235/ 60/104/01/00/ 50-00 N.V. DR SS Intimation DC2			
30	19-Jan	50,000/	EDP-0000 /8009/01/101/11 DFC	67/2018-19	1119508	14/16-05-19
			DPPF-0000/8009/01/101/12 DR			
31	18-Oct	35,000/-	EDP-0000/8009/01/101/11 DR	71/2018-19	1120098	14/16-05-19
			DPPF-0000/8009/01/101/12 DFC			
32	19-Feb	6,40,000/-	EDP-0000/8009/01/101/11 DR	72/2018-19	1120097	14/16-05-19
			DPPF-0000/8009/01/101/12 DFC			
33	19-Apr	95,000/-	EDP-0000/8009/01/101/11 DR	73/2018-19	1120096	14/16-05-19
			DPPF-0000/8009/01/101/12 DFC			

MISCLASSIFICATION IDENTIFIED BY FUND (EDP)

1	EDP-GTR N0.238 19-7- 2018	17-Apr	12,89,259/	EDP-0000/8009/01/101/11 - DFC	10/2018- 19	1117095	130/ 28-09-18
				DPPF-0000/8009/01/101/12 (DR)	M/0 08/2018		
2	EDP-GTR N0.269 10/8/2018	May-18	20,68,281/	EDP-0000/8009/01/101/11 - DFC	18/2018- 19	1117311	130/ 28-09-18
				DPPF-0000/8009/01/101/12 (DR)	M/O 08/2018		
3	EDP-GTR N0. 321 11/9/2018	18-Jun	8,44,762/	EDP-0000/8009/01/101/11 - DFC	25/2018- 19	1117518	136/31-10-18
				DPPF-0000/8009/60/103/12 (DR)	M/O 09/2018		
4	EDP-GTR N0. 321 11/9/2018	18-Jun	13,06,292/	EDP-0000/8009/01/101/11 - DFC	26/ 2018-19	1117527	136/31-10-18
				DPPF-0000/8009/60/103/14 (DR)	09/2018		
5	EDP-GTR N0. 363 16-10- 18	17-Jul	5,62,560/	EDP-0000/8009/01/101/11 - DFC	35/ 2018-19	1117749	139/30-11-18
				DPPF-0000/8009/01/101/12 (DR)	10/2018		
6	EDP-GTR N0. 415 12/11/2018	18-Aug	23,46,089/-	EDP-0000/8009/01/101/11 - DFC	38/ 2018-19	1118355	165/28-01-19
				DPPF-0000/8009/01/101/12 (DR)	12/2018		
7	EDP-GTR N0. 428 30-11- 18	18-Sep	25,62,607/-	EDP-0000/8009/01/101/11 - DFC	39/ 2018-19	1118356	165/28-01-19
				DPPF-0000/8009/00/101/12 (DR)	12/2018		
8	EDP-GTR N0. 428 30-11- 18	18-Sep	2,50,000/	EDP-0000/8009/01/101/11 - DFC	40/ 2018-19	1118357	165/28-01-19
				DPPF-0000/8009/60/103/12 (DR)	12/2018		
9	EDP-GTR N0.474 26-12- 18	18-Oct	22,00,000/	EDP-0000/8009/01/101/11 - DFC	41/ 2018-19	1118352	165/28-01-19
				DPPF-0000/8009/01/101/12 (DR)	12/2018		

ANNEXURE-C

(PARA 2.5.1(2))

**STATEMENT SHOWING THE DIFFERENCE BETWEEN A.G. FIGURES
AND TREASURY FIGURES 2017-2018**

(A) DIFFERENCES IN THE FOLLOWING PL ACCOUNTS BETWEEN TREASURY OFFICE AND AG (A&E) OFFICE AS ON 31.03.2018				
8448-00-109-12				
Sr. No.	Name of PD/PLA	Balance as on 31.03.2018 as per books of AG	Balance as on 31.03.2018 as per books of TO	Difference as on 31.03.2018
1	T01TDO Rajkot	13,74,87,556.65	15,14,31,078.65	-1,39,43,522.00
2	T02TDO Paddhari	5,99,12,922.00	5,96,81,766.00	2,31,156.00
3	T08TDO Upleta	3,73,64,220.04	6,69,22,420.04	-2,95,58,200.00
4	T09TDO Gondal	5,37,31,359.96	5,38,33,614.96	-1,02,255.00
5	T15 TDO Vichhiya	7,67,30,217.00	5,89,46,584	1,77,83,633.00
8448-00-109-11				
6	DDO	3802414822.97	3,86,92,06,593	-6,67,91,770.00
8443-00-105				
7	J01 Chief Judicial Magistrate, Rajkot	34740486.90	3,46,76,445.90	64,041.00
8	J03 Principal Senior Civil Judge, Gondal	11149301.20	11139301.20	10,000.00
9	J05 Civil Judge JMFC Upleta	4803839.25	4813839.25	-10000.00
10	J12 District Judge, Rajkot	5685214	5749255	-64041.00
8443-00-123-00				
11	E01 Principal AVPT Rajkot	6235804	6222779	13025.00
12	E03 PrincipalH&HB Kotak Institute, Rajkot	659990.10	660755.10	-765.00
13	E04 PrincipalMohandas Gandhi Vidyalaya, Rajkot	186285.75	186109.75	176.00
14	E06 Acharya Bai Saheba Girls School	98446.84	98782.84	-336.00
15	E09 Superintendent, ITI Workshop, Rajkot	498322	365322	133000.00
16	E10 Principal ITI Rajkot	3336781	3469781	-133000.00
17	E11 Head, BK Modi Pharmacy College, Rajkot	6671972.77	6684232.77	-12260.00
18	E20 PrincipalHigh SchoolPaddhari	111280	111930	-650.00
8443-00-106-11				
19	P12 Dy Director ICDP Rajkot	781253	1781253.18	-1000000.18
20	P20 Asst. Labour Commissioner, Rajkot	6044563.50	6058063.50	-13500.00
21	P39 Accounts Officer, PDU Medical College Rajkot	16185936	16172436	13500.00

(B) DIFFERENCES IN PL ACCOUNTS BETWEEN TREASURY OFFICE AND ADMINISTRATORS AS ON 31.03.2018				
Sl No.	Name of PD/PLA	Balance as on 31.03.2018 as per books of TO	Balance as on 31.03.2018 as per books of Administrator	Difference as on 31.03.2018
8448-00-109-12				
1	T01TDO Rajkot	1514310780.65	223329225.15	1290981555.50
2	T02TDO Paddhari	59681766	66223088	-6541322.00
3	T08TDO Upleta	66922420.04	84315232.04	-17392812.00
4	T09TDO Gondal	53833614.96	82983995.96	-29150381.00
5	T15 TDO Vichhiya	58946584	61581131	-2634547.00
8448-00-109-11				
6	DDO	3869206593	3362531786	506674806.97
8443-00-105				
7	J01 Chief Judicial Magistrate, Rajkot	34676445.90	34633915.40	42530.50
8	J03 Principal Senior Civil Judge, Gondal	11139301.20	10322151.20	817150.00
9	J12 District Judge, Rajkot	5749255	5749155	100.00
8443-00-123-00				
10	E04 Principal Mohandas Gandhi Vidyalaya, Rajkot	186109.75	194635.75	-8526
11	E06 Aacharya Bai Saheba Girls School	98782.84	8782.84	90000
12	E10 Principal, ITI Rajkot	3469781	3454981	14800
13	E20 PRINCIPAL HIGH SCHOOL PADDHARI	111930	80887	31043
8443-00-106-11				
14	P12 Dy Director, ICDP, Rajkot	1781253.18	1691991	89262.18

ANNEXURE-D**(PARA 2.6)****DIFFERENCE IN THE AMOUNT BETWEEN PW DIVISIONS AND TREASURY**

Sr. No.	Name of Division	Difference in the Amount between PW Divisions and Treasury
1	City R & B Division, Ahmedabad	-8198522
2	R & B (Dist.) Division, Ahmedabad	-7035495
3	Stores R&B Division, Ahmedabad	5944901
4	R&B Division Bhuj	-3407418
5	R&B Division Mehsana	-528187
6	R&B Division Palanpur	-130316
7	R&B Division Himatnagar	-210087
8	R&B Division Dang-Ahwa	25070277
9	R & B (City) Division, Rajkot	-300468
10	R & B Division Jamnagar	11455
11	R & B Division Surendranagar	-359020
12	R & B (Medical) Division Ahmedabad	650350
13	R & B(Navrangpura)Dn.Ahmedabad	21707815
14	R & B Division Amreli	-432364
15	R & B Division, Bhavnagar	142659
16	R & B Division No.1 Surat	-32091882
17	R & B Division, Navsari	10822742
18	R & B Division Bharuch	-155460
19	Capital Project Dn 1, Gandhinagar	-10860628
20	Capital Project Dn - Iv, Gandhinagar	-2246704
21	Capital Pro. (Elec. Dn, Gandhinagar	3235770
22	Sachivalaya Comp(Elec.) Dn.Gnagar	1089103
23	Electrical Division No.I, Ahdabad	20963466
24	Electrical Division Vadodara	932211
25	(R & B) Electrical Division, Rajkot	4337859
26	Parks And Garden Dn Gandhinagar	-103270
27	Central Workshop Dn, Ahmedabad	3368665
28	Mechanical Division, Rajkot	170913
29	National High Way Dn Ahmedabad	281345
30	National Highway Dn Gandhidham	63727
31	District R & B Division Rajkot	0
32	National High Way Division Rajkot	12600
33	National Highway Division,Bharuch	842665
34	City R & B Division, Vadodara	-454183
35	R & B (Electrical) Dn -2i, Ahmedabad	569997
36	State Road Project Dn Vadodara	0
37	Guj.High Court (R & B) Dnahmedabad	63471
38	R & B Division, Anand	28728
39	R & B Division Valsad	512731
40	R & B Division Rajpipla	1811910

41	R & B Division Patan	156582
42	Dist. R & B Dn Porbandar	-2321649
43	National Highway Division, Vadodara	201204
44	Salinity Control Division Bhuj	1657219
45	Ukai Right Bank Canal Dn Ankleshwar	1026871
46	Irrigation Mechanical Division 2 Ukai	10667
47	Sujalam Sufalam Division Ii Visnager	-119575
48	Dharoi Canal Division Iii, Visnagar	-90448
49	Damanganga Canal Division 1 Valsad	33446
50	Panam Irrigation Division Godhara	-148545
51	Irrigation Division Nadiad	13401323
52	Irrigation Division Anand	88784
53	Irrigation Division Petlad	1142575
54	Irri.Earthen Dam Division, Ahmedabad	-374528
55	Irrigation Project Division, Modasa	1279797
56	Watrak Project Canal Dn Modasa	-589870
57	Und Irrigation Division, Jamnagar	-247984
58	Drainage Division, Ankleshwar	19928082
59	Shedhi Irrigation Dn, Nadiad	19986540
60	Drainage Division Navasari	1272
61	Drainage Division Ii, Surat	88056
62	Soil Survey Division, Surat	0
63	Irrigation Project Division Rajpipla	4883352
64	W.R.I. Division Ahmedabad	-184402
65	Irri.And Maintainance Dn Bhavnagar	2795
66	Irrigation Project Dn, Bhavnagar	36000
67	Irrigation Division Bhavnagar	0
68	Irrigation Division Rajkot	-4457273
69	Irrigation Division, Jamnagar	3647
70	Minor Irri.Project Dn Ankleshwar	934762
71	Machhanalla Pro Dn Diwada Colony	618702
72	Ver Ii Project Vyara	278785
73	Irrigation Mech. Dn 4 Ahmedabad	1985679
74	Irrigation Division, Amreli	-191452
75	Irrigation Division Himatnagar	-97293
76	Irrigation Division Vadodara	770528
77	Deputy Director Geri Vadodara	534734
78	Hydrolic Division, Vadodara	0
79	North Gujart Research Dn. G.Nagar	56703906
80	South Gujarat Research Dn, Surat	4808315
81	Saurashtra Research Dn, Rajkot	191714
82	Kachchh Irrigation Division Bhuj	-271654
83	Kutchh Irri. Const. Dn Kachchh	-160534905
84	Irrigation Mechanicaldn7, Ahmedabad	67803
85	Irrigation Mechanical Dn 1 Vadodara	-8907196
86	Engg. Geological (Wri) Dn, Vadodara	639958
87	Engg. Geo. (Wri) Division, Rajkot	0
88	Ground Water Division (Sip), Rajkot	0

89	Soil survey officer soil survey div. RAJKOT	0
90	Salinity Control Division, Jamnagar	11817
91	W.R.I. Division Bhuj	0
92	Irrigation Mechanical Dn 6 Rajkot	11902617
93	Irri. Mechanical Din Iii, Gandhinagar	2172543
94	Irrigation Division, Junagadh	6679956
95	W.R.I. Division Himatnagar	0
96	Pro. Construction Dn 3 Himatnagar	1131021
97	Project Construction Dn Iii, Rajkot	-301328
98	Irrigation Division, Porbandar	735721
99	Surat (R & B) Division Ii Surat	-342922
100	PAO (Narmada), Gandhinagar	20359
101	Sipu Project Division, Palanpur	-1760045
102	Drainage Division Gandhinagar	-58584
103	Salinity Control Division, Porbandar	1053012
104	Panchayat Survey & Inve. Bhuj	0
105	Soil Survey Dn, (Sso) Gandhinagar	13037
106	Suj. Sufalam Spre. Dn. No.I, Mehsana	0
107	Tapi R&B Division Vyara	-17894410
108	Pragati Implementation Unit Navasari	21600
109	R&B Mahisagar	90786395
110	Gir Somanath(R&B)Division.Veraval	4707
111	R&B Division Modasa	-825610

ANNEXURE-E

(PARA 2.7)

LIST OF MISCLASSIFIED / INCORRECT VOUCHERS FOR THE YEAR 2018-19

Sr. No.	Month	Major Head	Treasury	Vr No	Amount	Correct head
1	01/04/2018	2014	Kheda	101	19,275	0030
2	01/04/2018	2014	Kheda	102	3,275	0030
3	01/04/2018	2030	Bharuch	74	20,000	0070
4	01/04/2018	2070	Patan	12	3,850	0030
5	01/04/2018	2070	Patan	36	3,000	0030
6	01/04/2018	2070	Patan	40	8,400	0030
7	01/04/2018	2701	Kutch	100	1,915	0049
8	01/05/2018	2014	Kheda	153	4,462	0030
9	01/05/2018	2014	Kheda	154	800	0030
10	01/05/2018	2014	Kheda	155	1,867	0030
11	01/05/2018	2014	Kheda	156	1,117	0030
12	01/05/2018	2014	Kheda	157	2,700	0030
13	01/05/2018	2014	Kheda	158	1,488	0030
14	01/05/2018	2014	Kheda	159	5,962	0030
15	01/05/2018	2014	Kheda	160	1,117	0030
16	01/05/2018	2014	Kheda	161	1,492	0030
17	01/05/2018	2014	Kheda	162	4,425	0030
18	01/05/2018	2014	Kheda	163	600	0030
19	01/05/2018	2014	Kheda	164	375	0030
20	01/05/2018	2014	Kheda	165	4,462	0030
21	01/05/2018	2014	Kheda	166	1,368	0030
22	01/05/2018	2014	Kheda	167	2,241	0030
23	01/05/2018	2014	Kheda	168	3,000	0030
24	01/05/2018	2014	Kheda	169	1,118	0030
25	01/05/2018	2014	Kheda	170	4,462	0030
26	01/05/2018	2014	Kheda	171	2,231	0030
27	01/05/2018	2014	Kheda	172	1,117	0030
28	01/05/2018	2014	Kheda	173	2,231	0030
29	01/05/2018	2070	Patan	80	197,696	0030
30	01/06/2018	2014	Bharuch	187	13,950	0030
31	01/06/2018	2014	Kheda	97	15,000	0030
32	01/07/2018	2014	Junagadh	157	5,356	0075
33	01/07/2018	2054	Mahisagar	14	3,984	0049
34	01/08/2018	2014	Bharuch	162	700	0030
35	01/08/2018	2014	Bharuch	163	880	0030
36	01/08/2018	2014	Bharuch	164	800	0030
37	01/08/2018	2014	Junagadh	156	22,103	0075
38	01/08/2018	2014	Kheda	102	9,150	0030
39	01/08/2018	2014	Kheda	120	9,725	0030
40	01/08/2018	2014	Kheda	142	2,500	0030
41	01/08/2018	2014	Kheda	68	825	0030
42	01/08/2018	2014	Kheda	69	1,443	0030
43	01/08/2018	2225	Kheda	206	9,125	0049
44	01/09/2018	2014	Kheda	173	1,368	0030

45	01/09/2018	2014	Kheda	174	2,775	0030
46	01/09/2018	2014	Kheda	175	9,550	0030
47	01/09/2018	2014	Kheda	81	800	0030
48	01/10/2018	2014	Bharuch	156	14,550	0030
49	01/10/2018	2014	Kheda	183	10,400	0030
50	01/10/2018	2014	Kheda	184	9,500	0030
51	01/10/2018	2014	Kheda	185	8,000	0030
52	01/10/2018	2075	Junagadh	1	5,000	0070
53	01/10/2018	2075	Junagadh	2	24,000	0070
54	01/11/2018	2053	Jamnagar	7	44,033	2015
55	01/11/2018	2053	Jamnagar	7	44,033	2015
56	01/11/2018	2053	Jamnagar	7	44,033	2015
57	01/11/2018	2053	Jamnagar	7	44,033	2015
58	01/11/2018	2053	Jamnagar	7	44,033	2015
59	01/12/2018	2030	Mehsana	79	6,944	0049
60	01/01/2019	2014	Kheda	149	11,450	0030
61	01/01/2019	2014	Kheda	150	12,400	0030
62	01/01/2019	2014	Kheda	151	13,500	0030
63	01/01/2019	2014	Kheda	152	4,100	0030
64	01/01/2019	2014	Kheda	153	3,700	0030
65	01/01/2019	2014	Kheda	154	13,500	0030
66	01/01/2019	2014	Kheda	183	2,375	0030
67	01/01/2019	2014	Kheda	184	8,350	0030
68	01/01/2019	2030	Kheda	8	40,000	0070
69	01/01/2019	2070	Patan	25	14,975	0030
70	01/01/2019	2070	Patan	29	6,975	0030
71	01/02/2019	2014	Kheda	120	596	0030
72	01/02/2019	2014	Kheda	44	1,200	0030
73	01/02/2019	2014	Kheda	45	2,775	0030
74	01/02/2019	2014	Kheda	46	2,775	0030
75	01/02/2019	2014	Kheda	47	2,775	0030
76	01/02/2019	2014	Kheda	48	2,466	0030
77	01/02/2019	2014	Kheda	49	3,300	0030
78	01/02/2019	2014	Kheda	50	4,462	0030
79	01/02/2019	2014	Kheda	51	1,125	0030
80	01/02/2019	2014	Kheda	52	1,500	0030
81	01/02/2019	2014	Kheda	53	1,950	0030
82	01/02/2019	2014	Kheda	54	596	0030
83	01/02/2019	2014	Kheda	55	1,725	0030
84	01/02/2019	2071	Bharuch	13	285,646	0202
85	01/02/2019	4701	Rajkot	70	28,827	0049
86	01/03/2019	2014	Kheda	330	5,166	0030
87	01/03/2019	2070	Rajkot	40	2,293,101	0035
88	01/03/2019	2406	Narmada	71	23,600	0049
89	01/03/2019	3054	Rajkot	49	41,911	0049
			TOTAL		3,551,460	

ANNEXURE-F**(PARA 3.1)****LIST OF DISTRICT TREASURIES INSPECTED DURING THE YEAR 2018-19**

Sr. No.	District Treasury	Inspection Period	Date of Inspection	
			From	To
1	Navsari	04/2017 to 03/2018	16-04-2018	05-05-2018
2	Valsad	04/2017 to 03/2018	16-04-2018	08-05-2018
3	Surat	04/2017 to 03/2018	16-04-2018	11-05-2018
4	Ahwa Dang	04/2017 to 03/2018	09-05-2018	17-05-2018
5	Rajpipla	04/2017 to 03/2018	08-06-2018	22-06-2018
6	Vyara-Tapi	04/2017 to 03/2018	07-05-2018	19-05-2018
7	Bharuch	04/2017 to 03/2018	18-05-2018	07-06-2018
8	Anand	04/2017 to 03/2018	21-05-2018	08-06-2018
9	Porbandar	04/2017 to 03/2018	04-01-2019	21-01-2019
10	Godhra	04/2017 to 03/2018	11-06-2018	27-06-2018
11	Junagadh	04/2017 to 03/2018	07-01-2019	15-02-2019
12	Vadodara	04/2017 to 03/2018	16-05-2018	08-06-2018
13	Surendranagar	04/2017 to 03/2018	30-07-2018	05-09-2018
14	Mehsana	04/2017 to 03/2018	06-09-2018	12-10-2018
15	Rajkot	04/2017 to 03/2018	30-07-2018	18-08-2018
16	Gandhinagar	04/2017 to 03/2018	25-11-2018	28-12-2018
17	Bhavnagar	04/2017 to 03/2018	05-02-2019	08-03-2019
18	Nadiad Kheda	04/2017 to 03/2018	28-06-2018	18-07-2018
19	Amreli	04/2017 to 03/2018	05-03-2019	30-03-2019
20	Ahmedabad	04/2017 to 03/2018	29-12-2018	04-02-2019
21	Himatnagar	04/2017 to 03/2018	22-10-2018	21-11-2018
22	Jamnagar	04/2017 to 03/2018	07-01-2019	04-02-2019
23	Patan	04/2017 to 03/2018	15-10-2018	06-11-2018
24	Palanpur	04/2017 to 03/2018	12-11-2018	14-12-2018
25	Kutch-Bhuj	04/2017 to 03/2018	22-01-2019	02-03-2019
26	Dahod	04/2017 to 03/2018	02-07-2018	21-07-2018
27	Arvali) Modasa	04/2017 to 03/2018	14-08-2018	06-09-2018
28	Mahisagar	04/2017 to 03/2018	23-07-2018	13-08-2018
29	Morbi	04/2017 to 03/2018	07-09-2018	29-09-2018
30	Devbhomi-Dwarka	04/2017 to 03/2018	01-10-2018	20-10-2018
31	Girsomnath	04/2017 to 03/2018	15-12-2018	03-01-2019
32	Botad	04/2017 to 03/2018	19-07-2018	27-07-2018
33	Chhotaudepur	04/2017 to 03/2018	11-06-2018	30-06-2018
34	PAO/Ahmedabad	04/2017 to 03/2018	16-01-2019	18-01-2019
35	PAO/Gandhinagar	04/2017 to 03/2018	10-12-2018	14-12-2018

ANNEXURE-G

(PARA 3.1)

NAME OF THE TREASURY OFFICERS WHO HELD CHARGE OF DISTRICT TREASURIES

Sr. No.	District Treasury	Name	Designation	Period of charge	
				From	To
01	Navsari	Kum.S.S.Khambhati	Dist Treasury Officer	01-04-2017	31-03-2018
02	Vyara-Tapi	Shri.S.Z.Chaudtori	Dist Treasury Officer	01-04-2017	14-11-2017
		Shri B.F.Patel	Dist Treasury Officer	14-11-2017 (Afternoon)	31-03-2018
03	Anand	Shri R.M.Sargada	Dist Treasury Officer	01-04-2017	21-04-2017
		Shri R.Z.Patel	Add.DistTreasury Officer	22-04-2017	04-05-2017
		Shri R.M.Sangada	Dist Treasury Officer	05-05-2017	31-03-2018
04	Godhra	Kum.A.R.Vajshya	Dist Treasury Officer	01-04-2017	28-12-2017
		Shri K.M.Chauaran	Add.DistTreasury Officer	29-12-2017	31-03-2018
05	Surat	Shri D.N.Patal	Sr Treasury Officer	01-04-2017	13-02-2018
		Shri A.P.Gavit	Add.DistTreasury Officer	14-02-2018	23-02-2018
		Shri D.N.Patel	Sr Treasury Officer	24-02-2018	31-03-2018
06	Vadodra	Shri H.N.Gamit	Sr Treasury Officer	01-04-2017	19-04-2017
		Shri K.N.Patel	Dist Treasury Officer(I/c)	20-04-2017	08-05-2017
		ShriU.K.Padhyay	Dist Treasury Officer(I/c)	09-05-2017	08-06-2017
		Shri D.R.Pancholi	Dist Treasury Officer(I/ c)	09-06-2017	15-06-2017
		Shri.K.N.Patel	Dist Treasury Officer(I/c)	16-06-2017	19-07-2017
		Shri D.R.Pancholi	Dist Treasury Officer(I/c)	20-07-2017	
		Shri R.D.Khurti	Sr Treasury Officer	21-02-2017	31-03-2018
07	Valsad	Miss Tanaz.S Bacha	Dist Treasury Officer	01-04-2017	To onwards
08	Ahwa Dang	Shri N.M.Govit	Dist Treasury Officer	01-04-2017	& onwards
09	Bharach	Shri K,H.Gamit	Dist Treasury Officer	01-04-2017 to	onwards
10	Narmada	Shri R.B.Chaudry	Dist Treasury Officer	01-04-2017 to	onwards
11	PAO G'nagar	Shri S.S.Gavande	Pay & Accounts officer	01-04-2017	Till date
12	Ahmedabad	Shri A,K.Rathva	Sr. Treasury Officer	01-04-2017	31-03-2018
13	Ameli	Shri R.V.Suva	Treasury Officer	01-04-2017	05-04-2017
		Shri M.A.Mulla	ATO Treasury officer(I/c)	06-04-2017	15-04-2017
		Shri R.V,Suva	Treasury Officer	16-04-2017	31-03-2018
14	Modasa	Shri S.J.Pancholi	Dist Treasury Officer	01-04-2017	16-05-2017
		Shri B.S.Rathod	Dist Treasury Officer	17-04-2017	26-05-2017
		Shri S.J.Pancholi	Dist Treasury Officer	27-05-2017	27-09-2017
		Shri A.D.Patel	Dist Treasury Officer	28-09-2017	29-09-2017
		Shri S.J.Pancholi	Dist Treasury Officer	30-09-2017	22-10-2017
		Shri A.D.Patel	Dist Treasury Officer	23-10-2017	27-12-2017
		Shri S.J.Pancholi	Dist Treasury Officer	28-10-2017	27-12-2017
		Shri A.D.Patel	Dist Treasury Officer	28-12-2017	31-03-2017

15	Palanpur(B.K.)	Shri J.I.Desai	Treasury Officer	01-04-2017	12-04-2017
		Shri H.K.Thakar	Incharg Treasury Officer	13-04-2017	15-04-2017
		Shri J.I.Desai	Dist Treasury Officer	16-04-2017	18-04-2017
		Shri S.B.Khaped	Incharg Treasury Officer	19-04-2017	23-04-2017
		Shri J.I.Desai	Treasury Officer	24-04-2017	07-05-2017
		Shri H.K.Thakar	Incharg Treasury Officer	08-05-2017	14-05-2017
		Shri J.I.Desai	Treasury Officer	15-05-2017	21-05-2017
		Shri S.C.Prajapati	Incharg Treasury Officer	22-05-2017	23-05-2017
		Shri J.I.Desai	Treasury Officer	24-05-2017	27-09-2017
		Shri H.K.Thakar	Incharg Treasury Officer	28-09-2017	02-10-2017
		Shri J.I.Desai	Treasury Officer	03-10-2017	29-12-2017
		Shri H.K.Thakar	Incharg Treasury Officer	30-12-2017	31-12-2017
		Shri J.I.Desai	Treasury Officer	01-01-2018	20-01-2018
		Shri S.B.Khaped	Incharg Treasury Officer	21-01-2018	22-01-2018
		Shri J.I.Desai	Treasury Officer	23-01-2018	31-01-2018
		Shri H.K.Thakar	Incharg Treasury Officer	01-02-2018	11-02-2018
		Shri J.I.Desai	Treasury Officer	12-02-2018	31-03-2018
16	Bhavnagar	Shri S.K.Padshah	Dist Treasury Officer	01-04-2017	31-03-2018
17	Botad	Shri M.H.Badheka	Treasury Officer	01-04-2017	18-04-2017
		Shri S.N.Srariya	Treasury Officer (I/c)	19-04-2017	23-04-2017
		Shri M.H.Badheka	Treasury Officer	24-04-2017	17-09-2017
		Shri M.H.Mulla	Treasury Officer (I/c)	18-09-2017	27-09-2017
		Shri M.H.Badheka	Treasury Officer	28-09-2017	11-03-2018
		Shri G.S.Rabadiya	Treasury Officer	12-03-2018	25-03-2018
		Shri M.H.Badheka	Treasury Officer	26-03-2018	Till Date
18	Chhotaudepur	Shri S.K.Solanki	Dist.Treasury Officer	01-04-2017	18-04-2017
		Shri Y.M.Shah	ATO.Treasury Officer Vadodara	19-04-2017	21-04-2017
		Shri S.K.Solanki	Dist.Treasury Officer	22-04-2017	16-06-2017
		Shri Y.M.Shah	ATO.Treasury Officer Vadodara	17-06-2017	17-06-2017
		Shri S.K.Solanki	Dist.Treasury Officer	18-06-2017	28-06-2017
		Shri Y.M.Shah	ATO.Treasury Officer Vadodara	29-06-2017	29-06-2017
		Shri S.K.Solanki	Dist.Treasury Officer	30-06-2018	08-11-2017
		Shri Y.M.Shah	ATO, Vadodara	09-11-2017	09-11-2017
		Shri S.K.Solanki	Dist.Treasury Officer	10-11-2017	30-01-2018
		Shri S.K.Solanki	Dist.Treasury Officer	01-02-2018	16-02-2018
		Shri P.C.Shah	ATO PPO, Vadodara	17-02-2018	17-02-2018
		Shri S.K.Solanki	Dist.Treasury Officer	18-02-2018	02-03-2018
		Shri Y.M.Shah	ATO.Treasury Officer Vadodara	03-03-2018	05-03-2018
		Shri S.D.Taviyad	Accounts officer Dist Panchayat Chota Udpeur	08-03-2018	08-03-2018
		Shri S.K.Solanki	Dist.Treasury Officer	09-03-2018	31-03-2018

19	Dahod	Shri R.N.Prajapati	Dist.Treasury Officer	01-04-2017	31-03-2018
20	Dev Bhumi Dwarka	Smt.J.V.Govani	Dist.Treasury Officer	01-04-2017	04-06-2017
		Shri R.R.Ravaliya	Dist.Treasury Officer(I/c)	05-06-2017	26-06-2017
		Shri J.V.Govani	Dist.Treasury Officer	27-06-2017	01-09-2017
		Shri H.G.Thakrar	Dist.Treasury Officer(I/c)	02-09-2017	02-10-2017
		Shri J.V.Govani	Dist.Treasury Officer	03-10-2017	23-02-2018
		Shri H.G.Thakrar	Dist.Treasury Officer(I/c)	24-02-2018	07-03-2018
		Shri V.B.Vadhu	Dist.Treasury Officer(I/c)	08-03-2018	09-03-2018
		Shri H.G.Thakrar	Dist.Treasury Officer(I/c)	10-03-2018	25-03-2018
		Shri J.V.Govani	Dist.Treasury Officer	26-03-2018	31-03-2018
21	Gandhinagar	Shri Darshan. Dave	Treasury Officer	01-04-2017	31-03-2018
22	Gir Somnath	Shri P.S.Danidhariya	Treasury Officer(I/c)	01-04-2017	09-04-2017
		Shri N.B.Mahala	Treasury Officer(I/c)	10-04-2017	21-04-2017
		Shri P.S.Danidhariya	Treasury Officer(I/c)	22-04-2017	05-06-2017
		Shri K.H.Rana	Treasury Officer(I/c)	06-06-2017	17-06-2017
		Shri P.S.Danidhariya	Treasury Officer(I/c)	18-06-2017	30-06-2017
		Shri J.V.Ghudasara	Treasury Officer(I/c)	01-07-2017	27-08-2017
		Shri A.D.Parmar	Treasury Officer(I/c)	28-08-2017	15-09-2017
		Shri J.V.Ghudasara	Treasury Officer(I/c)	16-09-2017	18-01-2018
		Shri A.D.Parmar	Treasury Officer(I/c)	19-01-2018	26-01-2018
		Shri J.V.Ghudasara	Treasury Officer(I/c)	27-01-2018	30-01-2018
		Shri A.D.Parmar	Treasury Officer(I/c)	31-01-2018	01-02-2018
		Shri J.V.Ghudasara	Treasury Officer(I/c)	02-02-2018	07-03-2018
		Shri C.D.Tilva	Treasury Officer(I/c)	08-03-2018	09-03-2018
		Shri J.V.Ghudasara	Treasury Officer(I/c)	10-03-2018	31-03-2018
23	Jamnagar	Shri H.K.Dhokiya	Treasury Officer	01-04-2017	31-03-2018
24	Junagadh	Shri P.N.Popat	Dist.Treasury Officer	01-04-2017	31-03-2018
25	Nadiad	Shri C.G.Kachhia	Treasury Officer	01-04-2017	11-04-2017
		Shri R.Z.Patel	Addl. Treasury Officer(I/c)	12-04-2017	21-04-2017
		Shri C.G.Kachhia	Treasury Officer	22-04-2017	03-05-2017
		Shri R.Z.Patel	Addl. Treasury Officer(I/c)	04-05-2017	28-05-2017
		Shri C.G.Kachhia	Treasury Officer	29-05-2017	15-03-2018
		Shri T.H.Sharma	Treasury Officer	15-03-2018	31-03-2018
26	Bhuj Kutch	Shri P.K.Balat	Treasury Officer	01-04-2017	21-04-2017
		Shri K.J.Goswami	ATO Treasury officer(I/c)	22-04-2017	25-04-2017
		Shri P.K.Balat	Treasury Officer	26-04-2017	12-05-2017
		Shri K.J.Goswami	ATO Treasury officer(I/c)	13-05-2017	28-05-2017
		Shri P.K.Balat	Treasury Officer	29-05-2017	12-07-2017
		Shri K.J.Goswami	ATO Treasury officer(I/c)	13-07-2017	16-07-2017
		Shri P.K.Balat	Treasury Officer	17-07-2017	11-08-2017
		Shri K.J.Goswami	ATO Treasury officer(I/c)	12-08-2017	17-08-2017
		Shri P.K.Balat	Treasury Officer	18-08-2017	18-10-2017
		Shri K.J.Goswami	ATO Treasury officer(I/c)	19-10-2017	29-10-2017

		Shri P.K.Balat	Treasury Officer	30-10-2017	08-02-2018
		Shri K.J.Goswami	ATO Treasury officer(I/c)	09-02-2018	11-02-2018
		Shri K.J.Goswami	ATO Treasury officer(I/c)	17-03-2018	19-03-2018
		Shri P.K.Balat	Treasury Officer	20-03-2018	31-03-2018
27	Mahisagar	Shri J.C.Patel	Dist. Astt. Treasury Officer	01-04-2017	01-05-2017
		Shri K.M.Chaudhari	Dist. Astt. Treasury Officer	02-05-2017	25-05-2017
		Shri J.C.Patel	Dist. Astt. Treasury Officer	26-05-2017	22-08-2017
		Shri K.M.Chaudhari	Dist. Astt. Treasury Officer	23-08-2017	24-08-2017
		Shri J.C.Patel	Dist. Astt. Treasury Officer	25-08-2017	05-10-2017
		Shri B.M.Patel I/c	Dist. Astt. Treasury Officer	06-10-2017	07-10-2017
		Shri J.C.Patel	Dist. Astt. Treasury Officer	08-10-2017	07-03-2018
		Shri B.M.Patel I/c	Dist. Astt. Treasury Officer	08-03-2018	08-03-2018
		Shri J.C.Patel	Dist. Astt. Treasury Officer	09-03-2018	31-03-2018
28	Mehsana	Shri P.S.Modi	Treasury Officer	01-04-2017	28-12-2017
		Shri M.F.Chamadiya	Treasury officer(I/c)	29-12-2017	31-03-2018
29	Morbi	Dr.K.L.Vaghela	Dist.Treasury Officer	01-04-2017	12-05-2017
		Shri P.R.Patel	Dist.Treasury Officer(I/c)	13-05-2017	28-05-2017
		Dr.K.L.Vaghela	Dist.Treasury Officer	29-05-2017	03-09-2017
		Smt U.S.Gor	Dist.Treasury Officer(I/c)	04-09-2017	15-10-2017
		Dr.K.L.Vaghela	Dist.Treasury Officer	16-10-2017	31-03-2018
30	Patan	Shri H.H.Parmar	Treasury Officer	01-04-2017	27-02-2018
		Shri P.P.Rathod	Treasury Officer	28-02-2018	31-03-2018
31	Porbanadar	Shri R.D.Khunti	Treasury Officer	01-04-2017	01-07-2017
		Shri N.B.Mahla	ATO Treasury officer(I/c)	02-07-2017	16-07-2017
		Shri R.D.Khunti	Treasury Officer	17-07-2017	20-07-2017
		Shri N.B.Mahla	ATOTreasury officer(I/c)	21-07-2017	11-08-2017
		Shri A.D.Pamar	ATOTreasury officer(I/c)	12-08-2017	17-08-2017
		Shri N.B.Mahla	ATOTreasury officer(I/c)	18-08-2017	18-10-2017
		Shri R.R.Ravaliya	ATOTreasury officer(I/c)	19-10-2017	29-10-2017
		Shri N.B.Mahla	ATOTreasury officer(I/c)	30-10-2017	31-03-2018
32	Rajkot	Shri S.G.Taparia	Sr. Treasury Officer	01-04-2018 to	31-03-2018
		Shri V.C.Gadhvi	Dist.Treasury Officer	01-04-2018	31-03-2018
33	Himatnagar	Shri B.T.Jani	Treasury Officer	01-04-2017	31-08-2017
		Shri J.S.Patel	Treasury Officer	01-09-2017	24-10-2017
		Shri G.P.Vanjara	Treasury Officer	25-10-2017	31-03-2018
34	Surendranagar	Shri S.K.Padshah	Treasury Officer	01-04-2017	09-04-2017
		Shri H.A.Solanki	Addl.Treasury officer(I/c)	10-04-2017	05-05-2017
		Shri S.K.Padshah	Treasury Officer	06-05-2017	13-09-2017
		Shri H.A.Solanki	Addl.Treasury officer(I/c)	14-09-2017	31-12-2017
		Shri B.K.Paghdal	Addl.Treasury officer(I/c)	01-01-2018	05-03-2018
		Shri R.D.Bhuva	Addl.Treasury officer(I/c)	06-03-2018	31-03-2018
35	Ahmedabad PAO	Shri P.A.Antani	Pay & Accounts officer	01-04-2017	31-03-2018

ANNEXURE-H

(PARA 3.2)

OUTSTANDING INSPECTION REPORT AND PARAS

Sr. No.	Name of the Treasury	No. of Pending Paras
1	Navsari	07
2	Valsad	08
3	Surat	29
4	Ahwa Dang	14
5	Narmada	23
6	Tapi	12
7	Bharuch	10
8	Godhra	15
9	Porbandar	18
10	Anand	20
11	Junagadh	20
12	Vadodara	22
13	Surendranagar	26
14	Mehsana	26
15	Rajkot	25
16	Gandhinagar	39
17	Bhavnagar	26
18	Kheda	21
19	Amreli	20
20	Ahmedabad	40
21	Himatnagar	15
22	Jamnagar	34
23	Patan	16
24	Palanpur	19
25	Dahod	24
26	Kutch-Bhuj	26
27	Morbi	18
28	Botad	08
29	Gir-Somnath	15
30	Mahisagar	27
31	Arrvalli	35
32	Dev-Bhumi Dwarka	21
33	Chhota-Udaipur	12
34	PAO, Ahmedabad	04
35	PAO, Gandhinagar	04
36	DAT	23
	Total	722