



Annual Review
on the working of Treasuries in Himachal Pradesh
for the year 2014-15



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



Government of Himachal Pradesh

PREFACE

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. Treasuries being an integral part of State Government through which Government Financial transactions are carried out, hence these play an important role in Financial Management of the State Govt. The State Government has prescribed codes, manual and administrative procedure for effective and smooth functioning of Treasuries. Any deviation from the rules and procedures on the part of treasury, adversely affects the entire process of financial and administrative accountability.

The Annual Review on the working of Treasuries of Himachal Pradesh for the year 2013-14 is prepared on the basis of major deficiencies noticed during compilation of accounts for the year 2012-13 and local inspection of treasuries conducted during 2013-14. The object of this publication is to bring to the notice of the State Government, the errors/ omissions and irregularities for improving the functioning of Treasuries and also the financial administration of the State as well as proper maintenance of accounts.

Accountant General (A&E)
Himachal Pradesh

Place: Shimla

Dated:

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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 2013-14 and local inspection of treasuries conducted during 2014-15.

Major irregularities/ deficiencies noticed are detailed below:

There were corrections of accounts involving Rs. 2.85 crore carried out after receipt of accounts in the Accounts Office.

(Paragraphs 3.1)

There was misclassification of expenditure amounting to Rs. 2.15 crore on account of DCRG, commuted value of Pension, Pension and Rs. 37.26 lakh was misclassified under Group Insurance Scheme (GIS).

(Paragraphs 4.1.1 and 4.1.2)

Excess drawl of Rs. 9.45 crore over Letter of Credit authorized by the treasuries and payment of Rs. 5.95 lakh was made on expired cheques was also noticed.

(Paragraphs 4.2.1 & 4.6.6)

The treasuries authorized bills amounting to Rs. 155.14 crore without budget and Rs. 17.47 crore 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 168 DDOs. Further seven District Treasuries failed to reconcile GIS figures with 278 DDOs.

(Paragraphs 4.3.1 & 4.3.2)

There was difference of Rs. 10,000/- in the balances of Civil Court Deposit Account, Rs. 1,21,072/- unclaimed deposits were not lapsed to government account, inoperative Personal Ledger Accounts were not closed and certificate of acceptance of balances under PD accounts were not obtained from the administrators of PD accounts.

(Paragraphs 4.4.1, 4.4.2, 4.4.4 & 4.4.5)

Bills involving Rs. 500.00 lakh in 586 cases were passed by the treasuries with delays ranging from 01 day to 249 days. Further cases of bills being revalidated manually instead of electronically were also noticed.

(Paragraphs 4.5.1 & 4.5.2)

There were cases of excess payment of Rs. 9.81 lakh on account Pensionary benefits. In some cases the Pension/Family Pension of Pensioners not revised, annual identification of pensioners and renewal of disburser's portion of PPOs were not done.

(Paragraphs 4.6.1 to 4.6.4)

Payment of Rs. 24.88 lakh was made on unsigned authorities. GPF payment of Rs. 224.00 lakh was authorised without mentioning GPF account numbers of the subscribers.

(Paragraphs 4.6.5 & 4.6.7)

There were cases of retention of stock of Non-postal stamps in excess of annual consumption, difference of Rs. 101 lakh in the balances of non-postal stamps and non-refilling of fire extinguishers and non-availability of fire buckets were noticed.

(Paragraphs 4.7.5 to 4.7.7)

The treasuries did not maintain the specimen signatures of Sr. AOs/AOs and payments were being authorised without matching the signatures. Photographs and specimen signatures of authorized messengers and DDOs not scanned in computer and bills were obtained and passed without matching the signatures.

(Paragraphs 4.8.1 & 4.8.2)

In respect of computerization of treasuries, cases of non-functioning and non-availability of internet facility, non-availability of battery backup and non-implementation of ECS system were noticed.

(Paragraphs 4.9.1 to 4.9.3)

Cases of non implementation of e-stamps software and deficiencies in the e-pension software were also noticed.

(Paragraphs 4.9.4 & 4.9.5)

Departmental officers could not achieve the target of inspection of treasuries and cases of transfer of charge of District Treasury to the junior functionaries were noticed.

(Paragraph 4.10.1 & 4.10.2)

Cases of less deduction of recovery on account of attached vehicle, standard license fee for Govt. accommodation, less & excess payment of HRA, inadmissible payment of Capital Allowance and Overpayment on account of CCA were noticed.

(Paragraphs 4.12.2 to 4.12.6)

Inadmissible payment on account of Dinner Allowance, Medicines & Tests and Travelling Allowance were noticed during audit of vouchers.

(Paragraphs 5.1, 5.3 & 5.5)

Payment of Rs.12.48 lakh were made without obtaining Actual Payee's Receipts and payment of Rs. 19.84 lakh was released without affixing Revenue Stamps on receipts.

(Paragraphs 5.8 & 5.9)

Cases of double payment of telephone bills and double drawl of bus fare and cooliage charges were also noticed.

(Paragraphs 5.10.1 & 5.10.2)

There were cases of Non-accountal of store and stock articles and non-disposal of unserviceable articles in the store of Treasuries.

(Paragraphs 5.11.1 & 5.11.2.)

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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) periodical 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.

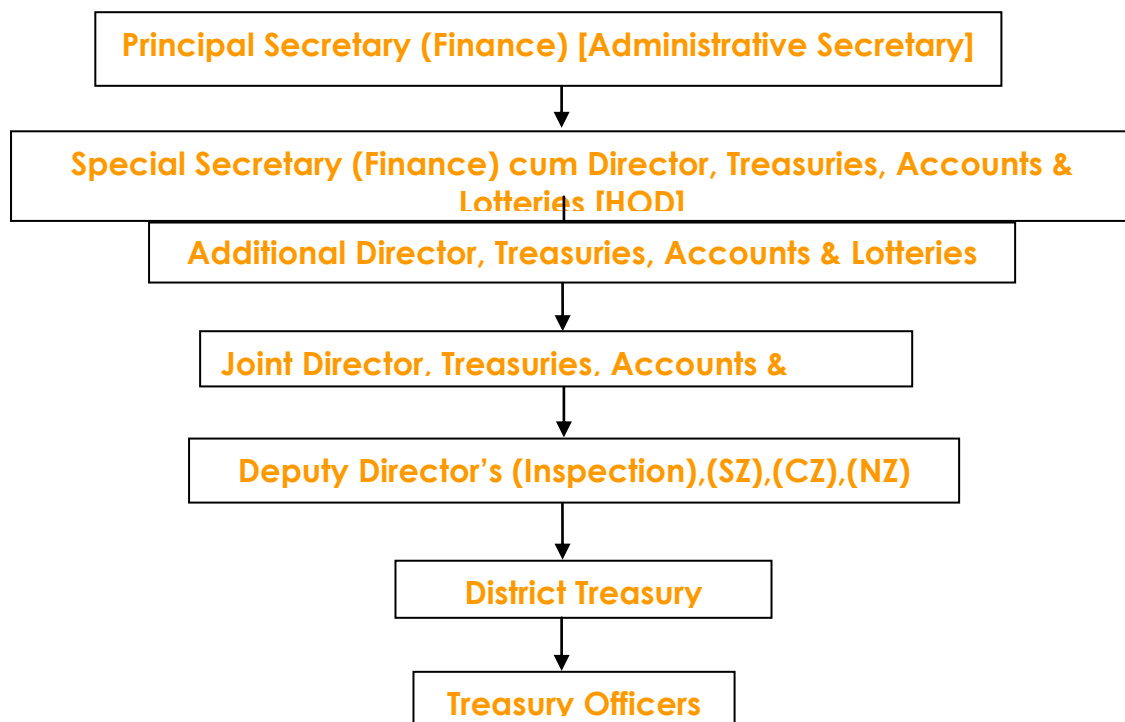
In order to regulate the multifarious functions of the treasuries, the State Government has prescribed various rules, codes, manuals and administrative procedures. The working of the Treasuries is guided by the provisions contained in HP Treasury rule 2007 read with the HP Financial Rule 1971 Vol.-I, 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 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 13 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 817 persons there were 506 and 520 persons were in position in 2012-13 & 2013-14 respectively which included 104 & 116 Class IV. The trends for shortfall during these years were 38 per cent and 36 per cent as shown in Table 1 below:

Table 1

Sr. No.	Year	Sanctioned Posts	Man in position	Shortfall	Shortfall in percentage	Class IV
1	2012-13	817	506	311	38	104
2	2013-14	817	520	297	36	116

In addition to above, twelve Computer Operators, 147 Data Entry Operators and two Data Management Assistants 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:

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?

Whether procedures prescribed for operation of treasuries were being followed by the treasuries?

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 2013-14 during the year 2014-15 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 2015, 325 Inspection Reports containing 957 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 53 District Treasury Officers/Treasury Officers detailed in Annexure-III had failed to submit first reply to Inspection Reports for the year 2013-14 even up to 31 March 2015.

Further, 22 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 one month thirteen days to seven months ten days.

Findings of inspection

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

3.1 Correction of accounts after submission

During 2013-14, 37 requisitions for correction in accounts involving Rs 2.85 crore were received in Accounts Office from thirteen 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. Details are given in **Annexure-V**.

3.2 Wrong booking/adjustment

During compilation of accounts in Accounts Office, it was noticed that an amount of Rs. 7,697/- pertaining to PLI Kolkatta was wrongly booked under Major Head 8658-102-22- PLI Kolkatta, by Capital Treasury Shimla during 5/2012, 6/2012, 8/2012 & 3/2014. Instead of booking this amount under suspense head, the treasury was required to release payment directly to the PLI Kolkatta.

Recommendation

The department should ensure submission of the correct accounts to the Accounts Office so that need for corrections at later stage be eliminated.

Defects and other irregularities noticed during local inspection of the Treasuries.**4.1 Misclassification of expenditure****4.1.1 Misclassification of expenditure of Rs. 2.15 crore under Pensionary Heads**

During test check of data available in HPOLTIS1 system for the year 2013-14, it was noticed that an amount of Rs. 2.15 crore had been misclassified under the Pensionary account heads as shown in Table 2 by District Treasury Officers/Treasury Officers detailed in **Annexure-VI**. The wrong classification resulted in wrong depiction of expenditure in accounts and incorrect raising of debit from other states.

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	i) DCRG	2071-01-104-01 & 00	2,05,37,208
2071-01-102-02	ii) Commutation	2071-01-102-01	2,74,532
2071-01-101-02	iii) Pension	2071-01-101-01	6,66,368
		Total	2,14,78,108

4.1.2 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2013-14 available in HPOLTIS system of District Treasuries/Treasuries, it was noticed that payment amounting to Rs. 14.10 lakh made on account of Insurance Fund, had been wrongly booked under Saving Fund and similarly an amount of Rs. 23.16 lakh pertaining to payment on account of Saving Fund was wrongly booked in Insurance Fund by thirty seven Treasury Officers as detailed in Annexure-VII. The wrong booking resulted in incorrect estimation of interest due on above amount.

4.1.3 Misclassification of deduction made through e-salary system.

¹¹ HPOLTIS stands for Himachal Pradesh Online Treasury Information System

Test check of Pay bills, being generated through e-salary system in Distt. Treasury Kangra at Dharamsala revealed that in eight cases the payment on account of C.C.A was being classified/booked under sub head Capital Allowance which results in non-adherence of classification Rules.

Recommendation:

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

4.2 Authorization of excess drawls

4.2.1 Excess drawl of Rs. 9.45 crore over Letter of Credit by LOC holders

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, it was noticed that an amount of Rs. 9.45 crore was drawn in excess of the prescribed LOC limit by 12 cheque drawing DDOs in eight District Treasuries/Treasuries. Thus the drawl of funds in excess of LOC limit rendered the system of budgetary control ineffective. The details are given in **Annexure-VIII**.

4.2.2 Authorization of Bills amounting to Rs. 155.14 crore 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 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 2013-14, it was noticed that in 317 cases, eight District Treasuries and 23 Sub Treasuries had authorized amount of Rs. 155.14 crore without budget. In these cases 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-IX**.

4.2.3 Authorization of funds in excess of sanctioned Budget (Rs. 17.48 crore)

In accordance with the provision 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 District Treasury Officers/Treasury Officers shown in **Annexure-X** authorized excess amount of Rs.17.48 crore to 65 DDOs in 98 cases than available budget.

Recommendation:

The treasuries whose main function is to ensure that budgetary controls need to check that no money is withdrawn without budget provision to ensure financial discipline.

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 receipts and expenditure schedules were not delivered to the 168 DDOs by one District Treasury Officer and 11 Treasury Officers. The details are shown in **Annexure- XI**.

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 in 07 District Treasuries, 278 DDOs had not completed reconciliation of GIS figures. Details are given in **Annexure-XII**.

Recommendation:

The reconciliation is an important control activity to ensure correctness of transactions and rule out any fraud or embezzlement. The treasuries should ensure reconciliation with departmental authorities on prescribed time schedule.

4.4 Maintenance of Deposits

4.4.1 Non lapsing of unclaimed deposits

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 an amount Rs. 1,21,072/- pertaining to Civil Court deposits, which was not claimed for three complete financial years, were not lapsed to government account as detailed in Annexure-XIII. Non-crediting the unclaimed deposits may be a time being revenue loss to the Government.

Further, in Capital Treasury Shimla it was noticed that an amount of Rs. 2,00,000/- pertaining to Civil Court Deposit was lapsed to Govt. account on 31.3.2014, though this amount was paid to the claimant on 21-8-2010. Thus, the action of the treasury not only resulted in wrong lapsing of amount but also lead to inflated receipt to the extent of Rs.2,00,000/-.

4.4.2 Difference in figures of Deposit.

During local inspection of treasuries, it was noticed that the Treasury Officer Nadaun in the month of 02/2014, had taken Opening Balance of Rs. 11,989/- instead of Rs. 1,989/- in the Civil Court Deposits, which resulted in showing excess balance of Rs. 10,000/- in Civil Court Deposit from the month of 02/2014 onwards and the correction of error was not yet intimated to Accounts Office.

4.4.3 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 initialled 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 of treasuries, it was noticed that in eight 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-XIV**.

4.4.4 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 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 Sirmour at Nahan and Sub Treasury Chowari three PLAs having total balance of Rs. 82,354/- at their credit were not operative since long. No action, to close the PLAs were taken either by the treasuries or PLA holders.

Further in seven Treasuries, monthly verification of PLA Pass Book was not done by the District Treasury Officers and Treasury Officers detailed in **Annexure-XV**.

4.4.5 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 two District Treasury Officers in seven cases and four Treasury Officers in ten cases had not followed the above procedure. The detail is given in Annexure-XVI.

Non-obtaining of the certificate regarding acceptance of balances from the administrator of Personal Deposit Accounts can result in improper maintenance of PDA 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 deposits 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. 5.00 crore

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 No. 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 586 bills pertaining to 238 DDOs amounting to Rs.5.00 crore were passed late and the delay ranged between 01 day to 249 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-XVII**.

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 of 22 DDOs were revalidated manually by two District Treasury Officers and four Treasury Officers as per detail given in Annexure-XVIII.

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 15 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 15 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 inspection of District Treasuries and IPAO Treasuries, it was noticed that separate pay bills in respect of employees appointed on or after 15 May 2003 were not being prepared separately by one District Treasury Officer and 14 Treasury Officers as per detail given in Annexure- XIX.

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. 9.81 lakh

During inspection of District Treasuries/ Treasuries for the year 2013-14, test check of pension payment records revealed that six District Treasury Officers and two Treasury Officers had made over payment to the extent of Rs. 9,81,470/- to seventeen pensioners and family pensioners as per detail given in Annexure-XX.

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

4.6.2 Non-annual Identification of Pensioners

Rule 5.149 (a) of Himachal Pradesh Treasury Rules, 2007 prescribes that on test check basis, the Treasury Officer must take precautions to prevent impersonation and must at least, once in a year, require proof independent of that furnished by the life certificate, of the continued existence of the pensioners. For this purpose he should require the personal attendance and due identification of pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged he shall be required proof thereof in addition to the proof submitted of the pensioners existence.

Test check of Pension Payment Orders in Kaza Treasury revealed that Personal Identification for the year 2013-14 (as on 1st April 2014) was not done by the treasury Officer in respect of Pensioners detailed below:

Table - 3

Sr.No	Name of Pensioner Sh./Smt.	PPO No.
1	Samtam Jangmo	11502/F/HP
2	Dorje Dolma	10247/F/HP
3	Chhering Dolma	11450/F/HP
4	Renchhen	10767/F/HP
5	Chhimed Angmo	10114/F/HP
6	Chhering Kinzom	10017/F/HP
7	Tashi Dolkar	9129/F/HP
8	Chhering Butith	9831/F/HP
9	Dolma Butith	9289/F/HP
10	Chhulim	9248/F/HP
11	Tashi	8758/F/HP
12	Gatuk Zangmo	8718/F/HP
13	Padma Yudan	8590/F/HP
14	Dorje Dolma	7704/F/HP
15	Chhewang Butid	7949/F/HP
16	Chhodan Zangmo	7861/F/HP
17	Chhemid Dolm	7024/F/HP
18.	Tashi Dolkar	7508/F/HP
19.	Yankit Dolma	7152/F/HP
20	Chhering Dolkar	1384/F/HP
21.	Padma Yangmu	6747/F/HP
22.	Chhering Dolma	4708/F/HP
23.	Sonam Budhit	1479/F/HP
24.	Yudhan	6530/F/HP
25.	Chhering Chhodan	2865/F/HP

Non-conducting of personal identification may lead to release of Pension to the Pensioner who may not exist.

4.6.3 Non-renewal of disburser's portion of PPO

In accordance with the rule 3.33(b) of HPFR Vol.-I, the Treasury Officers are authorized to renew Pension payment Orders without reference to the Accountant General, in cases in which pensioner's portion is lost, worn or torn or the reverse of either the pensioner's or the disburser's portion are completely filled up. The renewed Pensioner Payment Orders shall bear the old number, date and facsimile of signature of issuing officer and the old ones available shall be retained by the Treasury Officer for three years and then destroyed.

Test check of Pension Payment Orders in Kaza Treasury revealed that cases where pensioner's portion was either lost, worn or torn or reverse of either the pensioner's or the disburser's portion are completely filled up for the year 2013-14 (as on 1st April 2014), the Pension Payment Orders were not renewed by the Treasury Officer which results in deviation from the financial rules. The detail of such PPO is given below:-

Table - 4

Sr.No	Name of Pensioner Sh./Smt.	PPO No.
1.	Dorje Dolma	10247/F/HP
2.	Renchhen	10767/F/HP
3.	Chhimod Angmo	10114/F/HP
4.	Chherin Kinzom	10017/F/HP

5.	Tashi Dolkar	9129/F/HP
6.	Chhering Buthit	9831/F/HP
7.	Dorje Dolma	7704/F/HP
8.	Chhewang Butid	7949/F/HP
9.	Chhemid Dolm	7024/F/HP
10.	Yankit Dolma	7152/F/HP
11.	Chhering Dolkar	1384/F/HP
12.	Chhering Dolma	4708/F/HP
13.	Sonam Budhit	1479/F/HP
14.	Chhering Chhodan	2865/F/HP

4.6.4 Non-revision of Pension/Family Pension

As per recommendations of the 6th Pay Commission and instructions issued from time to time by the State Govt., 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 Distt. Treasury Solan, revealed that in following cases the Basic Pension of the pensioners was not revised as per requirement of the Government instructions:

Table - 5

S.No	Name of the Pensioner & PPO No. Sh./Smt.	Amount of unrevised Pension
1.	Nikko Devi 75494/HP/SF	1965/-
2.	Mohanti Devi 81058/HP/SF	2835/-
3.	Kirpa Ram 5579/HP	2087/-
4.	Chinti Devi 110915864/HP/SF	2358/-
5.	O.P. Bhatia 20132/HP	737/-
6.	Daropti Devi 23407/HP/F	1965/-

4.6.5 Irregular payment made on account of DCRG/GPF (Rs. 24.88 Lakh).

Rule 5.173 of Himachal Pradesh Treasury Rules 2007 prescribed that the Audit Officer will supply all Treasury Officers within his Audit area with a copy of the specimen signatures of all Gazetted Officers serving under him and authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries. Before a treasury officer pays a bill on the authority or an order purporting to have been issued from the Audit Office, he should verify the signature on the order by comparison with specimen signatures of the signing officer.

During inspection of Treasuries, it was noticed that four District Treasury Officers and three Treasury Officers authorised payment amounting Rs. 24.88 lakh on unsigned DCRG/ GPF authorities as per detail given in **Annexure-XXI**.

4.6.6 Drawal of cheques after expiry of currency period.

In accordance with the provisions contained in Rule 2.16 of H.P. Financial Rules, Volume-I and Rule 5.16.1 of H.P. Treasury Rules, 2007, the cheques remain current for three months after the month of issue. The Finance Department vide letter dated 7th November, 2008 and 12th November, 2008 adopted modified system of Letter of Credit (LOC) which provides that the cheques presented in banks on or after 1st December, 2008 shall not be paid by the bank until those are passed by the Treasury.

During local inspection of District Treasuries/Treasuries, it was noticed that in two cases, payment amounting to Rs. 5,94,893/- was drawn after expiry of currency period of cheques as per detail given below:-

Table-6

S.No.	Name of Treasury	Amount of Cheque	No. of Cases	Name of DDO
1.	S.T. Dehra	24,300/-	01	A.E., IPH, S/Div., Dada Siba
2.	D.T. Shimla	5,70,593/-	01	A.E., IPH, S/Div., Theog
	Total	5,94,893/-		

4.6.7 GPF payment of Rs. 224.00 lakh authorized by the Treasuries without mentioning GPF Account Numbers

Test check of General Provident Fund payment register maintained in HPOLTIS System revealed that in 118 cases an amount of Rs. 224.00 lakh 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-XXII**.

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

The GPF amounts of officers of “All India Services” is required to be booked under separate minor head ‘104’ under Major Head 8009, whereas it was noticed that the same was being booked under minor head ‘101’ under Major Head 8009.

In some cases separate GPF schedules were not being submitted in respect of these AIS officers.

Many times, either no GPF account number was mentioned or the GPF Account numbers mentioned in the schedules were wrong. This resulted in missing credits/un posted items and minus balance cases etc.

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.

Schedules of GPF are not found prepared in proper manner. GPF subscriber, name of DDOs to which transferred, should be recorded in the remarks column of schedule to track/link the credits of subscribers.

The GPF subscription is required to be stopped as per GPF rules before three months of superannuation retirement, provisions to check this point in e-salary software should be made by the Department.

Recommendation

The procedures of authorization and approval are very important controls to ensure that the financial rules and regulations which are meant to safeguard government moneys, are being followed. Thus the treasuries should see that no money is drawn out of government account without proper authorization and sanction. Further, treasuries should ensure indicating GPF account No. against the GPF drawl to avoid over-drawl at the time of retirement of subscriber.

4.7 Irregularities noticed in operation of Strong Rooms

4.7.1 Use of double lock keys by single official

The provisions contained in Rule 4.3(iii) of HP Treasury Rules 2007, provides that the bulk of currency notes balance should remain under double lock, one key is to be held by the Treasury Officer and the other by the Treasurer.

During local inspection of Treasuries, it was noticed that in sub-treasury Shillai, both the keys were under the custody of the Senior Assistant of the Treasury in-contravention of above rules.

Thus the use of double lock keys by one official can result in breach of security system established for protection of currency in the Treasury.

4.7.2 Non obtaining of Strong Room fitness certificates

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 Treasury Officer, Pooh, Suni, Kotkhai and Tikkar failed to obtain Strong Room Fitness certificate from the PWD authorities as per requirement of Treasury Rules.

Thus non-obtaining of fitness certificate 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-oiling/cleaning of pad locks and duplicate keys being used in Treasury Strong Rooms.

In accordance with the provision contained in note below Rule 4.7(4) of Himachal Pradesh Treasury Rules, 2007, all locks and hinges etc. in treasuries and other places should be inspected occasionally and more especially before the beginning of the monsoon when steps should be taken to treat all such objects with Vaseline or oil of a suitable nature in order to prevent them from getting rusty.

During local inspection of Treasuries, it was noticed that in Tub-Treasuries Pooh and Nichar oiling/greasing and cleaning of pad locks and duplicate keys thereof were not done as per requirement of Treasury Rules.

4.7.4 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 inspection of District Treasury Nahan, it was noticed that duplicate keys deposited in Treasury Strong Room had not been returned to the twelve DDOs for annual verification.

Recommendation:

The treasuries should follow all procedures prescribed for operation and upkeep of strong rooms.

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 Treasuries/Treasuries should not be more than three times than its annual consumption. During inspection of treasuries, it was noticed that in 05 District Treasuries and 06 sub-treasuries closing balance of non-postal stamps as on 31-3-14 was more than 06 times to 35 times than annual consumption of these Treasuries. The detail is given in **Annexure-XXIII**.

4.7.6 Difference of Rs. 101 lakh in the figures of Non Postal stamps.

Test check of Non Postal Stamps accounts in District Treasury Kangra at Dharamsala and Sirmour at Nahan for the year 2013-14 revealed the difference of Rs. 1,01,49,819/- in the figures of Non Postal Stamps accounts as per detail given below:

Table -7

Sl. No.	Name of Distt. Treasury	Differential Amount	Remarks

1.	D.T.Kangra at Dharamshala	1,00,40,172/-	There was difference of Rs. 1,00,40,172/- in plus & minus memo of Non postal stamps for 2/2014 and
2.	D.T. Sirmour at Nahan	1,09,647/-	There was difference in double lock registers of non-judicial & Court Fees Stamps for the month of 8/13 to 12/13 onwards
Total		1,01,49,819/-	

The above difference in the figures of non-postal stamps accounts remained un-explored and action taken report awaited in inspection office.

Recommendation:

The District Treasury Officers/Treasury Officers should regulate the stock of non-postal stamps according to their annual requirement to avoid blockade of funds and steps should be taken to reconcile the differences in the balances.

4.7.7 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 local inspection of Treasuries it was noticed that in Sub-treasury Pachhad, Rajgarh and Nohradhar fire extinguishers and buckets of sand & water were either not available or not refilled/ filled for use in case of fire incidence.

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

4.8.1 Failure to maintain specimen Signatures of Sr. 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 18 Treasuries specimen signatures of various Senior Accounts Officers and Accounts Officers were not available in the record and payments on the authorities of accounts office were being passed without matching signatures. Details are given in **Annexure-XXIV**.

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

4.8.2 Non-scanning of photographs and specimen signatures of authorized Messengers and DDOs.

In terms of Rule 5.19.1 of H.P. Treasury Rules 2007, the photos and signatures of the two messengers and specimen signatures of the DDOs are required to be obtained by Treasury Officer in the beginning of financial year. Further in accordance with Rule 5.19.2 of rules ibid these photos and signatures shall be scanned into online system by 10th April every year.

During inspection of District Treasuries/Treasuries, it was noticed that photographs and specimen signatures of the authorized messengers were not obtained or scanned in the

computer by the four District Treasuries and 29 Treasuries as detailed in Annexure-XXV despite of the fact that facilities to scan the photographs/specimen signatures existed in the computers of respective Treasuries.

Recommendation:

The specimen signatures of authorized persons, photos of messengers are necessary to ensure that only authorized persons conduct government transactions. Further, the authentication of specimen signatures and photos is required to be carried out to prevent/ detect frauds etc. Therefore the treasuries should strictly follow all the procedures prescribed in this regard.

4.9 Issues relating to computerization in Treasuries

4.9.1 Non availability/functioning of Internet facility.

The Government of Himachal Pradesh has made provision 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 connection has been provided in the treasuries.

During local inspection of District Treasuries/Treasuries it was noticed that either internet facility was not available or it was not functioning properly in District Treasury Kinnaur at Recongpeo, Sub Treasury, Lad Bhadhol and Shiunta.

4.9.2 Non-availability of Battery back-up

During local inspection of District Treasuries/Treasuries, it was noticed that battery back up to run the computers was not available in ten Treasuries detailed in Annexure-XXVI.

4.9.3 Non-payment of salary through ECS.

The Special Secretary (Finance) cum Director, Treasuries, Accounts and Lotteries, H.P., Shimla vide his letter no. 17-76/71-Fin (T&A-VIII dated 17-9-2008 issued directions to all District Treasuries Officers/Treasury Officers in the State of Himachal Pradesh that with the implementation of salary disbursement through ECS, the system of issuing paid bills/cheques to DDOs for the purpose of Cash book be replaced with Warrant No./Cheque wise report accompanied by Aquittance Rolls with a certificate that the amount shown in this report has been paid amount through ECS by crediting the account numbers of all employees as per attached Aquittance Rolls.

During local inspection of Treasuries, it was noticed that salary disbursement to the employees of 78 DDOs falling under the jurisdiction of Treasury Office Kaza, Sub Treasury, Bhalei and Udaipur were not being made through ECS system.

4.9.4 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 Kotkhai and Tikkar and non-postal stamps account was being prepared manually as per past practice.

4.9.5 Deficiency in e-Pension software.

The Government of Himachal Pradesh has implemented e-Pension software for pension payment to the state pensioners. This work has now, further been centralized at NIC, but the records such as PPOs other relevant orders issued by the Accountant General

and powers to effect changes in Pension has been kept with the respective District Treasury Offices.

Test check of Pension payments in District Treasuries detailed in **Annexure-XXVII**, revealed that when pension is converted into family pension and family pension is transferred to other eligible Family Pensioner in between a year, the software accept the name of Pensioner in whose name the pension has been transferred from 1st April or even from the date earlier to this instead of the date when the pension was authorized which results in wrong calculation of total payment for the purpose of working out of income tax etc. There should be provision in the software, that it should calculate the payment made to the second pensioner from the particular date when it was authorized to him so that total payment could be ascertained/worked out accurately.

Recommendation:

The department should make available the basic facilities to left-out treasuries and further efforts should be made to operationalise all Applications Software and maintain the required database to utilize the benefit of computerization fully.

4.10 Inspection of Treasuries by the departmental officers

4.10.1 Non-conducting of Inspection of treasuries by the departmental officers

In accordance with the provisions contained 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 22 Treasuries as shown in **Annexure-XXVIII** 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.

4.10.2 Transfer of District Treasury charge to the junior functionaries.

Provisions contained in Rule 2.2 of Himachal Pradesh Treasury Rules 2007, prescribes that the responsibility for the proper management and working of the District Treasury rests entirely with the District Treasury Officer, acting under the orders of the Finance Secretary, as the Administrative Secretary for the Treasuries. During the short absence of the District Treasury Officer on casual leave or duty outside the headquarters, the Treasury Officer or the Superintendent of the District Treasury would hold charge of the District Treasury, as a temporary measure. The procedure shall be adopted for short absence up to 03 days only. For District Treasury Officer's absence beyond 03 days generally senior most Treasury Officer of the District shall hold charge from the 1st day of absence of the District Treasury Officer.

During inspection of District Treasury Kinnaur at Reckongpeo, it was noticed that the charge of District Treasury was transferred to Sr. Assistants of the District Treasury 13 times for 65 days ranging from 02 to 10 days in contravention of above mentioned rules.

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 and infringement of rules in transferring the charge of District Treasuries should be avoided.

4.11 Deficiencies in receipt challans.

In accordance with the provisions contained in Rule 3.23 of Himachal Pradesh Treasury Rules 2007, anyone who has money to pay on account of Government will tender the amount at the office of the concerned officer accompanied by challan or memorandum in form S.T.R. 4 in triplicate (if the receipt is above Rs. 500/-). The officer entrusted with the duty of examining the challan will, after examination, enter the challan in appropriate register of challans will write on all three copies the word "correct", he will affix his initials to the challans with the date, specify the head of account, and return all the three copies to the payer who will proceed with them to the Bank. The money will be received and credited to the proper head of account and an acknowledgement granted to the payee in the original challan, the other two copies of the challan to be forwarded with the daily account to the treasury officer. Rule 3.7 (5) of Rules *ibid* states that "all receipts must be written in figures and words, in the original and such other copies of challans as are required to be given to the tenders of moneys and signed in full the cash received payment stamp.

During local inspection of District Treasuries/ Treasuries, test check of office copies of Receipt Challans amounting to Rs. 38,28,863/- in 13 treasuries detailed in **Annexure-XXIX**, revealed the following deficiencies:

- Proper checks to examine the classification were not exercised by the treasuries, which results in misclassification of receipt amount.
- Copies of Challans were not maintained serially as entered in the Bank scrolls.
- The amount was not written both in words and figures in the challans.
- In many cases, tenderers signatures were not found appended in the challans.

Recommendation

Director, Treasuries, Accounts and Lotteries should impress upon the Treasury Officers to exercise proper checks while passing the 'Receipt Challans'.

4.12 Other irregularities

4.12.1 Inadmissible payment of salary amounting to Rs. 14,417/- after retirement.

During test check of salary data for the year 2013-14 in Sub Treasury Joginder nagar, it was noticed that monthly salary amounting to Rs. 14,417/- in respect of Moni Ram Beldar, holder of IP28-11508 was drawn for the month of 5/2013 whereas the official as retired on 30-04-2013, thus the amount drawn was irregular.

4.12.2 Short recovery of Rs.22,300/-on account of Attached Vehicles.

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

Table -8

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

Block Headquarter.

During inspection of District Treasuries/Treasuries, it was noticed that in 18 cases relating to 08 Treasuries detailed in Annexure-XXX, deductions on account of attached vehicle was not made at revised rates which results in less recovery of Rs 22,300/-.

4.12.3 Less deduction of Standard License fees for Government accommodation.

The Government of Himachal Pradesh General Administration Department (Section-D) vide its O.M. No. GAD-D-3C-14-2/97 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 detail given below:

Table - 9

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

During local inspection of District Treasuries/Treasuries, test check of salary data in fourteen treasuries detailed in **Annexure-XXXI**, revealed that in 44 cases less deduction of standard license fees amounting to Rs. 1,33,248/- was made by the treasuries.

4.12.4 Less and excess payment of HRA.

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 184 cases relating to 28 treasuries detailed in **Annexure-XXXII-A**, less payment of HRA was being made.

Similarly in 36 cases relating to 16 Treasuries detailed in **Annexure-XXXII-B**, excess payment of HRA amounting to Rs. 58,007/-was made.

Recommendations:

All the District Treasury officers/Treasury Officers of H.P. State should 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.

4.12.5 Inadmissible payment on account of Capital Allowance

During local inspection of Treasuries, test check of salary data in District Treasury, Bilaspur, Solan and Sub Treasury Sundernagar, revealed that in three cases inadmissible payment amounting to Rs. 8,925/- on account of 'Capital Allowance' was made, as the capital allowance is admissible to those employees only who are posted at Capital Headquarter.

4.12.6 Overpayment on account of CCA

During local inspection of Treasuries, test check of salary data in District Treasury, Bilaspur, Solan and Sub Treasury Nurpur, revealed that in five cases overpayment amounting to Rs. 2250/- on account of 'CCA' was made.

4.12.7 Non depositing of Income Tax by Stamp Vendors

Provisions contained in Rule 5.96(a) of HP Treasury Rules, 2007 state that recovery of tax deduct at source (T.D.S.) on income earned as commission, should be deposited by the Stamp Vendors through challans directly under Head '0021-Income Tax on income other than corporation Tax'.

Test check of records revealed that Income Tax amounting to Rs.10,561/- accrued on account of commission earned on purchase of stamps from treasuries had not been deposited by the thirty stamp vendors, detailed in **Annexure-XXXIII**.

4.12.8 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.
- Page numbers should be inserted through machine in Cash Book.

During local inspection, it was noticed that Treasury Officer, Kangra, Baroh, Kumarsain and New Delhi have not followed the above procedure in maintenance of office cash book.

Recommendation:

Cashbook is the most important record and it should be maintained as per rules and regulations prescribed in financial rules. The treasuries should enter the transactions of receipt and payment in the cashbook strictly as per rules and avoid erasures, overwriting and they should close the cashbook at close of the day and cash balances should be verified at specified periods.

5. Audit Findings

5.1 Inadmissible payment of Rs.25,160/-on account of Dinner Allowance

The HP Government vide orders No. Fin. (TR) C (1)3/83 dated 4 April 1987 and even No. dated 4 April 1997 issued orders to compensate the treasury staff for sitting late i.e beyond 8 PM from 15 March to 15 April, by reimbursing the meals cost upto Rs.40/- per head after being certified by the DTO/TO that the staff was actually on duty beyond 8 PM.

During audit of District treasuries, it was noticed that fourteen District Treasury Officers as detailed in **Annexure-XXXIV**, paid inadmissible amount of Rs. 25,160/- on

account of dinner allowance to the members of staff who were either on tour or on leave.

5.2 Irregular payment of Rs. 3.29 lakh on account of time barred medical claims.

Rule 175 of Himachal Pradesh Financial Rules 2009, prescribe that 'Medical reimbursement claim of a Government servant shall fall due for payment on the date succeeding the date of completion of treatment. He shall submit the medical reimbursement claim within 90 days of its becoming due, failing which it shall stand forfeited. Further Rule 178 © of Rules ibid states that a medical reimbursement claim which has been submitted by the claimant after 90 days of its becoming due shall be investigated by Head of the Department or any other officer authorized by him in this behalf. If Head of the Department or the authorized officer is satisfied about the genuineness of the claim on the basis of supporting documents and he considers that there are valid reasons for the delay in preferring the claim, he may order the DDO to make payment of the claim, after usual checks.

During audit of Treasuries it was noticed that two District Treasuries and two of treasuries authorised irregular payment of Rs. 3,29,173/- on account of time barred medical claims as per detail given in Annexure-XXXV.

5.3 Payment of Rs. 8,276/- on account of inadmissible medicines and tests

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

During audit, it was noticed that an amount of Rs. 8,276/- on account of cost of inadmissible medicines and test was paid to the claimants by three District Treasury Officers as detailed in Annexure-XXXVI.

5.4 Irregular payment of Rs. 30,360/- on account of Taxi Claims

The Principal Secretary (Finance) to the Govt. of H.P. vide order dated 14-9-12 read with Secretary (Finance) cum Director, Treasuries, Accounts & Lotteries endorsement no. Fin (TR) A(5)-B/76 dated 14-9-12 conveyed the decision taken by the Govt. that all District Treasury Officers in Himachal Pradesh are hereby allowed to hire taxi for official tour to be undertaken other than inspection of sub treasuries with the condition that prior approval of the Director, Treasuries, Accounts & Lotteries shall be obtained for such tour.

During audit of paid vouchers for the year 2012-14, it was noticed that District Treasury Officer, Kullu, Mandi and Shimla were reimbursed irregular payment of Rs.30,360/- on account of taxi charges used during inspection of Sub Treasuries.

5.5 Inadmissible payment of Rs. 16,791/- on account of Travelling Allowances

In accordance with the provisions contained in Govt. of India's order-1 below SR-71 of FRSR part-II (Travelling Allowances) the daily allowance for absence from headquarter for less than twenty four hours will be admissible as under:

- For absence not exceeding six hours-NIL
- For absence exceeding six hours but not exceeding 12 hours-70%
- For absence exceeding 12 hours-100%.

Further, in cases of hotel charges, the receipts issued by the hotel should invariably be attached with the claims.

Audit scrutiny revealed that Rs. 16,791/- was paid by six District Treasury Officers on account of travelling allowance to their staff contrary to the above rules/orders. (Annexure-XXXVII).

5.6 Irregular payment of Rs. 28,030/- on account of Time barred T.A claims.

In accordance with the provisions contained in Rule 174 of Himachal Pradesh Financial Rules 2009, the travelling allowance claim of a Government servant shall fall due for payment on the date succeeding the date of completion of the journey. He shall submit the travelling allowance claim within one year of its becoming due, failing which it shall stand forfeited.

Further, rule 178 (a) of rules ibid, prescribe that the travelling allowance claim which has been submitted after one year of its becoming due shall be investigated by Head of the Department or any other officer authorized by him in this behalf. If the Head of the Department or the authorized officer is satisfied about the genuineness of the claim on the basis of supporting documents and he considers that there are valid reasons for the delay in preferring the claim, he may order the Drawing and Disbursing Officer to make payment of the claim, after usual checks.

During audit of District Treasuries test check of paid vouchers for the year 2012-13 & 2013-14, revealed that four District Treasury Officers authorised irregular payment of Rs.28,030/- on account of time barred T.A claims without observing the codal formalities. Detail given in **Annexure- XXXVIII**.

5.7 Irregular expenditure on purchase of electrical equipment

Special Secretary (Finance) cum Director Treasuries, Accounts and Lotteries, H.P. vide his letter no. Fin (TR)(B)(1)-1/85-11 dated 31-12-2008 delegated the powers to all the District Treasury Officers in Himachal Pradesh and Treasury Officers of Pangi and Kaza treasuries to incurred expenditure upto 5,000/- per annum on account of purchase of electric goods/articles.

During audit of District Treasuries, it was noticed that three District Treasury Officers incurred irregular expenditure of Rs. 10,850/- on purchase of electrical equipment as detailed in **Annexure-XXXIX**.

5.8 Non obtaining of 'Actual Payee's Receipt'.

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

It was seen in audit that an amount of Rs. 12.48 lakh was shown as paid in the Cash Books by District Treasury Officer, Chamba & Kinnaur at Reckongpeo but actual payee's receipts were not obtained/available on records.

5.9 Non affixing of Revenue Stamp on APRs.

In accordance with the provisions contained in Rule 5.183 of Himachal Pradesh Treasury Rules 2007, receipts for all sums exceeding Rs. 5000/- must be stamped unless they are exempt from stamp duty under the rules issued under the Stamp Act.

During audit of District Treasuries, test check of paid vouchers for the year 2012-13 & 2013-14, revealed that payment amounting to Rs.19,83,659/- as per detail given in Annexure-XL was made without affixing Revenue stamp on receipts which not only lead to non-adherence of Treasury Rules but also resulted revenue loss to the government.

5.10.1 Double payment of Telephone bills.

During audit of paid vouchers in District Treasury, Bilaspur, Kullu & Una it was noticed that in three cases telephone bill charges was paid twice to the BSNL authority resulting in excess payment of Rs.2.863/-.

5.10.2 Excess payment of Rs. 6,086/- made on account of surcharge on electricity bills.

Payments should be made promptly in order to avoid the payment of surcharge on account of payment made after due dates.

Audit noticed that during 2012-14 six District Treasury Officers had not paid electricity bills in time and surcharge amounting to Rs.6086/- on account of delayed payments was paid. (Annexure-XLI)

5.11 Store and Stocks Issues

5.11.1 Non-accountal of store and stock articles

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

Audit noticed that materials worth Rs.1.09 lakh were purchased by six District Treasury Officers during 2012-14 (**Annexure-XLII**) but the entries required as per rule were not made in the store/stock register. Thus failure to make entries of the materials in store /stock register could result in stores being misused/pilfered. Further chances of mis-appropriation of government money cannot be ruled out.

5.11.2 Non-disposal of unserviceable articles

Government of HP 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 the District Treasuries, it was noticed that in District Treasury Office, Chamba & Nahan unserviceable items valuing Rs.24,619/- were pending for disposal.

5.12 Difference in balances of Service Postage Stamps.

During audit of District Treasuries, it was noticed that there was difference of Rs. 1,256/- in balances of service postage stamps in four Treasuries detailed in Annexure-XLIII.

5.13 Inadequate response to Inspection Reports

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 are detected during inspection and that are not settled on the spot, these IRs are issued to the head of the office with a copy to next higher authority. The head of offices and next higher authorities are required to comply with the observations contained in the IRs and rectify the defects and omissions within six weeks and report their compliance to the office of the Accountant General (A&E).

A review of the IRs issued to 12 Distt Treasuries, one capital Treasury, three full-fledged Treasuries and 85 Sub Treasuries revealed that 957 paragraphs relating to 325 IRs remained outstanding at the end of 31st March 2015. Of these 49 IRs containing 56 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"**.

Deputy Accountant General (A/cs & VLC)

ANNEXURE- I (Ref. to Para- 1.1)
LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2013-14

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
Sl. No.	Name of Treasury	Banking/Non 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

Sl. No.	Name of Treasury	Banking/Non 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.	Sub-Treasury, Suni	Banking
67.	Sub-Treasury Chopal	Banking
68.	Sub-Treasury Jubbal	Banking
69.	Sub-Treasury Kotkhari	Banking
70.	Sub-Treasury Rampur	Banking
71.	Sub-Treasury Rohru	Banking
72.	Sub-Treasury Theog	Banking
73.	Sub-Treasury Kumarsain	Banking
74.	Sub-Treasury Nankhari	Banking
75.	Sub-Treasury Junga	Banking
76.	Sub-Treasury Kupvi	Banking
77.	Sub-Treasury Nerwa	Banking
78.	Sub-Treasury Tikkar	Banking
79.	Sub-Treasury Chirgaon	Banking

Sl. No	Name of Treasury	Banking/Non Banking
80.	Sub-Treasury Dodra-Kwar	Banking
	Sirmour District	
81.	District Treasury Sirmour at Nahan	Banking
82.	Sub-Treasury Pachhad	Banking
83.	Sub-Treasury Poanta Sahib	Banking
84.	Sub-Treasury Rajgarh	Banking
85.	Sub-Treasury Shillai	Banking
86.	Sub-Treasury Sangrah	Banking
87.	Sub-Treasury Kamrau	Banking
88.	Sub-Treasury Dadahu	Banking
89.	Sub-Treasury Nohradhar	Banking
	Solan District	
90.	District Treasury Solan	Banking
91.	Sub-Treasury Arki	Banking
92.	Sub-Treasury Kandaghat	Banking
93.	Sub-Treasury Kasauli	Banking
94.	Sub-Treasury Nalagarh	Banking
95.	Sub-Treasury Ramshahar	Banking
96.	Sub-Treasury Krishangarh	Banking
	Una District	
97.	District Treasury Una	Banking
98.	Sub-Treasury Haroli	Banking
99.	Sub-Treasury Bangana	Banking
100.	Sub-Treasury Amb	Banking
101.	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 2015-16 for the year 2014-15.

Sl. No	Distt. Treasury	Sl.No	Treasury	Period of Inspection		
1.	Distt. Treasury, Bilaspur	1	Ghumarwin	2014-15		
		2	Jhandutta	2014-15		
		3	Sri Naina Devi Ji at Swarghat	2014-15		
2.	Distt. Treasury, Chamba			2014-15		
		4.	Bhalaie	2014-15		
		5.	Bharmour	2014-15		
		6.	Chowari	2014-15		
		7.	Dalhousie	2014-15		
		8.	Holi	2014-15		
		9.	Salooni	2014-15		
		10.	Shiunta	2014-15		
		11.	Tissa	2014-15		
		3	Distt. Treasury, Hamirpur			2014-15
				12	Barsar	2014-15
13	Bhoranj			2014-15		
14	Nadaun			2014-15		
15	Sujanpur Tihra			2014-15		
4.	Distt. Treasury Kangra at Dharamsala			2014-15		
		16.	Baijnath	2014-15		
		17.	Baroh	2014-15		
		18.	Dehra	2014-15		
		19.	Dheera	2014-15		
		20.	Fatehpur	2014-15		
		21.	Indora	2014-15		
		22.	Jaisinghpur	2014-15		
		23	Jawali	2014-15		

		24	Kangra	2014-15
		25	Kasba Kotla	2014-15
		26	Khundian	2014-15
		27	Nurpur	2014-15
		28	Palampur	2014-15
		29	Rakkar	2014-15
5.	Distt. Treasury, Kullu			2014-15
		30	Anni	2014-15
		31	Banjar	2014-15
		32	Manali	2014-15
		33	Nirmand	2014-15
6.	Distt. Treasury L & S at Keylong			2014-15
		34	Udaipur	2014-15
7.	Distt. Treasury Kinnaur at Reckong Peo			2014-15
		35	Nichar	2014-15
		36	Sangla	2014-15
		37	Moorang	2014-15
		38	Pooh	2014-15
8.	Distt. Treasury, Mandi			2014-15
		39	Aut	2014-15
		40.	Baldawra	2014-15
		41.	Balichowki	2014-15
		42.	Chachiot	2014-15
		43.	Dharampur	2014-15
		44.	Jogindernagar	2014-15
		45	Karsog	2014-15
		46.	Kotli	2014-15
		47.	Lad Bharol	2014-15
		48.	Nihri	2014-15
		49.	Padhar	2014-15
		50.	Sandhol	2014-15

		51.	Sundernagar	2014-15
		52.	Sarkaghat	2014-15
		53.	Thunag	2014-15
9.	Capital Treasury Shimla			2014-15
10.	Distt. Treasury, Shimla (Ordinary)			2014-15
		54.	Chirgaon	2014-15
		55.	Chopal	2014-15
		56.	Dodra Kwar	2014-15
		57.	Junga	2014-15
		58.	Kotkhai	2014-15
		59.	Kumarsain	2014-15
		60.	Kupvi	2014-15
		61.	Nankhari	2014-15
		62.	Nerwa	2014-15
		63.	Rampur	2014-15
		64.	Rohru	2014-15
		65.	Suni	2014-15
		66.	Theog	2014-15
		67.	Tikkar	2014-15
		68.	Jubbal	2014-15
11.	Distt. Treasury Sirmour at Nahan			2014-15
		69.	Dadahu	2014-15
		70.	Kamrau	2014-15
		71.	Nohradhar	2014-15
		72.	Pachhad	2014-15
		73.	Paonta Sahib	2014-15
		74.	Rajgarh	2014-15
		75.	Sangrah	2014-15
		76.	Shillai	2014-15

12.	Distt. Treasury, Solan			2014-15
		77	Arki	2014-15
		78	Kandaghat	2014-15
		79	Kasauli	2014-15
		80	Krishangarh	2014-15
		81	Nalagarh	2014-15
		82	Ramshahar	2014-15
13.	Distt. Treasury, Una			2014-15
		83	Amb	2014-15
		84	Bangana	2014-15
		85.	Haroli	2014-15
14.	Pangi (full fledged Treasury)			2014-15
15.	Kaza (full fledged Treasury)			2014-15
16	Delhi Treasury (full fledged Treasury)			2014-15

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

Sr. No.	Name of Treasury.	Issue date of IR	Due date of first Annotated Reply
1.	S.T. Kotkhai	13/06/2014	13/07/2014
2.	S.T. Rajgarh	19/10/2014	19/11/2014
3.	S.T. Sangrah	15/10/2014	15/11/2014
4.	S. T. Baijnath	16/09/2014	16/10/2014
5.	S.T. Kasauli	13/08/2014	13/09/2014
6.	S. T. Kandaghat	14/08/2014	14/09/2014
7.	S.T. Palampur	20/10/2014	20/11/2014
8.	S.T. Nalagarh	11/09/2014	11/10/2014
9.	S.T. Jaisinghpur	02/09/2014	02/10/2014
10.	S.T. Pachhad	13/11/2014	13/12/2014
11.	S.T. Baroh	11/09/2014	11/10/2014
12.	S.T. Dheera	12/08/2014	12/09/2014
13.	S.T. Ramshehar	14/08/2014	14/09/2014
14.	S.T. Kangra	14/11/2014	14/12/2014
15.	S.T. Dehra	14/11/2014	14/12/2014
16.	S.T. Rakkar	21/10/2014	21/11/2014
17.	S.T. Poanta Sahib	29/12/2014	29/01/2015
18.	D.T. Nahan	04/12/2014	04/01/2015
19.	D.T. Solan	02/12/2014	02/01/2015
20.	D.T. Keylong	29/12/2014	29/01/2015
21.	S.T. Udaipur	29/12/2014	29/01/2015
22.	D.T. Kaza	09/12/2014	09/01/2015
23.	D.T.Pangi	23/12/2014	23/01/2015
24.	S.T. Moorang	30/12/2014	30/01/2015
25.	S.T. Pooh	02/01/2015	02/02/2015
26.	S.T. Bharmour	02/01/2015	02/02/2015
27.	D.T. Kinnaur	25/11/2014	25/12/2014

28.	S.T. Holi	06/01/2015	06/02/2015
29.	S.T. Sangal	08/01/2015	08/02/2015
30.	S.T. Salooni	08/01/2015	08/02/2015
31.	S.T. Tissa	12/01/2015	12/02/2015
32.	S.T. Nirmand	13/01/2015	13/02/2015
33.	S.T. Kumar Sain	14/01/2015	14/02/2015
34.	S.T. Dharampur	15/01/2015	15/02/2015
35.	S.T. Anni	19/01/2015	19/02/2015
36.	S.T. Jhandutta	02/01/2015	02/02/2015
37.	S.T. Ghumarwin	23/01/2015	23/02/2015
38.	S.T. Bangana	23/01/2015	23/02/2015
39.	S.T. Barsar	29/01/2015	29/02/2015
40.	S.T. Sarkaghat	29/01/2015	29/02/2015
41.	S.T. Baldwara	02/02/2015	02/03/2015
42.	S.T. Junga	02/02/2015	02/03/2015
43.	S.T. Nichar	02/02/2015	02/03/2015
44.	S.T. Rampur	03/02/2015	03/03/2015
45.	S.T. Theog	09/02/2015	09/03/2015
46.	S.T. Nankhari	10/02/2015	10/03/2015
47.	S.T. Amb	10/02/2015	10/03/2015
48.	S.T. Haroli	11/02/2015	11/03/2015
49.	D.T. Una	16/02/2015	16/03/2015
50.	S.T. Sujampur	18/02/2015	18/03/2015
51.	S.T. Lad Bhadol	19/02/2015	19/03/2015
52.	S.T. Sandhole	23/02/2015	23/03/2015
53.	D.T. Bilaspur	26/02/2015	26/03/2015

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.	S.T. Karsog	26/06/201 4	26/07/2014	23/09/2014	---	01	27
2.	S.T. Nihri	27/06/201 4	27/07/2014	23/09/2014	---	01	26
3	S.T. Krishangarh	13/08/201 4	13/09/2014	27/10/2014	---	01	13
4.	S.T. Nerwa	09/06/201 4	09/07/2014	27/10/2014	---	03	17
5.	S.T. Chirgaon	01/07/201 4	01/08/2014	27/10/2014	---	02	25
6.	S.T. Chachiot	08/07/201 4	08/08/2014	23/09/2014	---	01	14
7.	S.T. Rohru	30/06/201 4	30/07/2014	23/09/2014	---	01	23
8.	S.T. Sunni	30/06/201 4	30/07/2014	23/09/2014	---	01	23
9.	S.T. Jubbal	11/06/201 4	11/07/2014	03/11/2014	---	04	21
10.	S.T. Padhar	02/09/201 4	02/10/2014	17/11/2014	---	01	14
11.	S.T. Kamrau	09/09/201 4	09/10/2014	06/01/2015	---	02	27
12.	S.T. Dadhu	10/09/201 4	10/10/2014	06/01/2015	---	02	26
13.	S.T. Nohroa Dhar	18/09/201	18/10/2014	28/01/2015	---	03	09

		4					
14.	S.T. Joginder Nagar	05/09/201 4	05/10/2014	28/01/2015	---	03	22
15.	S.T. Thunag	11/08/201 4	11/09/2014	28/01/2015	---	05	16
16.	S.T. Tikkar	26/06/201 4	26/07/2014	05/02/2015	---	06	09
17.	S.T. Shillai	21/10/201 4	21/11/2014	16/02/2015	---	02	25
18.	S.T. Dodra Kwar	26/06/201 4	26/07/2014	20/02/2015	---	07	24
19.	S.T. Kupvi	01/10/201 4	01/11/2014	20/02/2015	---	03	18
20.	S.T. Arki	16/09/201 4	16/10/2014	20/02/2015	---	04	03
21.	S.T. Swarghat	18/09/201 4	18/10/2014	20/02/2015	---	04	01
22.	S.T. Chopal	09/06/201 4	09/07/2014	20/02/2015	---	07	10

ANNEXURE-V (Ref. to Para-3.1)
Correction of accounts after submission

Month	Name of District Treasury	No. of requisition	Amount
05/2013	Shimla	1	33700/-
	Kangra	1	100000/-

06/2013	Chamba	1	3906/-
	Bilaspur	1	5600/-
	Mandi	1	2455/-
08/2013	Mandi	1	340/-
	Kangra	1	3871/-
	Shimla	1	147000/-
09/2013	Una	1	15/-
	Hamirpur	1	10000/-
	Mandi	1	180000/-
	Kullu	1	2797/-
10/2013	Mandi	1	2182/-
	Bilaspur	1	1375440/-
	Kullu	1	3857/-
11/2013	Bilaspur	1	15/-
	Captial	1	55959/-
	Kalpa	1	6/-
12/2013	Nahan	1	7359/-
	Shimla	1	9462/-
	Captial	1	530/-
02/2014	Captial	1	19158/-
3/2014	Delhi	1	5/-
	Kangra	2	269745/-
	Shimla	2	419149/-
	Capital	2	517163/-
	Kalpa	2	1304386/-
	Mandi	3	22986523/-
	Chamba	2	1002807/-
	Solan	1	14381/-
Total		37	2,84,77,811/-
			-

ANNEXURE-VI (Referred to para- 4.1.1)
Misclassification of expenditure under Pensionery Heads.

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Nature of Expenditure			Head of account under which Booked
				DCRG	Pension	Commutation	
1.	D. T. Bilaspur	2013-14	07	1165428	---	---	2071-01-104-01
2.	S.T Ghumarwin	2013-14	05	432135	---	---	2071-01-104-01
3.	Pangi Treasury	2013-14	04	1597246	---	---	2071-01-104-01
4.	S. T. Bhalai	2013-14	03	314928	---	---	2071-01-104-00
5.	D. T. Hamirpur	2013-14	01	2721218	---	---	2071-01-104-01 & 00
6.	S. T. Nadaun	2013-14	05	6295517	---	---	2071-01-104-01 & 00
7.	S. T Moorang	2013-14	03	202293	---	---	2071-01-104-01
8.	S. T. Nirmand	2013-14	01	2376	---	---	2071-01-104-00
9.	Kaza Treasury	2013-14	05	---	---	274532	2071-01-102-01
10.	S. T. Sunder Nagar	2013-14	04	---	666368	---	2071-01-104-01
11.	S. T. Sarkaghat	2013-14	03	1462551	---	---	2071-01-104-01
12.	D. T. Shimla	2013-14	10	16337	---	---	2071-01-104-01
13.	S. T. Chopal	2013-14	01	530548	---	---	2071-01-104-01
14.	S. T. Kotkhai	2013-14	03	2275307	---	---	2071-01-104-01
15.	S. T. Rampur	2013-14	03	1099542	---	---	2071-01-104-01
16.	S. T. Rohru	2013-14	03	26129	---	---	2071-01-104-01
17.	S. T. Theog	2013-14	05	899926	---	---	2071-01-104-01
18.	S. T. Kumarsain	2013-14	03	318907	---	---	2071-01-104-01
19.	S. T. Raigarh	2013-14	04	318420	---	---	2071-01-104-00
20.	S. T. Nohradhar	2013-14	01	858400	---	---	2071-01-104-00
Total				20537208/	666368/-	274532/-	21478108/-

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

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Insurance payment booked under Saving fund	Saving fund payment booked under Insurance Fund	Total amount of misclassification
1.	D.T.Bilaspur	2013-14	08	60,000	---	60,000
2.	S.T. Ghumarwin	2013-14	02	30,000	490530	520530
3.	S.T. Nainadevi at Swarghat	2013-14	04	60,000	1,75,179	2,35,179
4.	S.T. Jhandutta	2013-14	01	---	70,919	70,919
5.	D. T. Chamba	2013-14	12	45,000	13374	58,374
6.	S.T. Tissa	2013-14	02	---	30,048	30,048
7.	S.T. Sihunta	2013-14	04	---	72,846	72,846
8.	D. T.Hamirpur	2013-14	03	1,95,000	---	1,95,000
9.	S. T. Nadaun	2013-14	06	1,05,000	---	1,05,000
10.	S.T. Sujanpur Tihra	2013-14	05	30,000	---	30,000
11.	S.T. Kangra	2013-14	08	90,000	---	90,000
12.	S.T. Dehra	2013-14	08	60,000	---	60,000
13.	S.T. Indora	2013-14	02	30,000	53219	83,219
14.	S.T. Nurpur	2013-14	06	1,20,000	1,46,470	2,66,470
15.	S.T. Palampur	2013-14	09	60,000	95,589	1,55,589
16.	S.T. Rakkar	2013-14	02	60,000	3,02,642	3,62,642
17.	S.T. Baijnath	2013-14	05	15,000	9618	24,618
18.	D. T. Kullu	2013-14	07	15,000	1,02,433	1,17,433

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19.	S.T. Nirmand	2013-14	05	---	32,346	32,346
20.	S.T. Sunder Nagar	2013-14	04	30,000	---	30,000
21.	S.T. Sarkaghat	2013-14	03	60,000	22,134	82,134
22.	S.T. Chachiot	2013-14	05	15,000	---	15,000
23.	S.T. Lad Bhadol	2013-14	04	30,000	---	30,000
24.	S.T. Aut	2013-14	03	15,000	---	15,000
25.	S.T. Padhar	2013-14	03	60,000	98,621	1,58,621
26.	Capital Treasury, Shimla	2013-14	07	30,000	1,53,040	1,83,040
27.	D. T. Shimla (O)	2013-14	14	75,000	---	75,000
28.	S.T. Kotkhai	2013-14	01	15,000	1,06,178	1,21,178
29.	S.T. Kumarsain	2013-14	07	---	13,432	13,432
30.	S.T. Nankhari	2013-14	01	15,000	---	15,000
31.	S.T. Chirgaon	2013-14	02	---	42,484	42,484
32.	S.T. Poanta Sahib	2013-14	05	---	8,623	8,623
33.	S.T. Rajgarh	2013-14	05	60,000	27,654	87,654
34.	S.T. Kamrau	2013-14	01	---	20,864	20,864
35.	S.T. Dadahu	2013-14	01	30,000	77,650	1,07,650
36.	S.T. Nalagrah	2013-14	03	---	1,28,813	1,28,813
37.	S.T. Bangana	2013-14	02	---	21,044	21,044
Total				14,10,000	23,15,750	37,25,750

ANNEXURE-VIII (Ref. to Para- 4.2.1)

Excess drawl of funds over L.O.C.

Sl. No.	Name of District Treasury/ Treasury	Inspection Report	Para No.	Amount of Excess Drawl	Name of DDO's
1.	D.T. Kangra at Dharamshala	2013-14	6	5,19,938	N.H.P.W.D.Nurpur
2.	S.T. Nurpur	2013-14	3	45,89,392 2,17,350	E.E. I.P.H. Divn. Nurpur E.E..Phina Singh M.I.P. Divn .Sadwan Nurpur.
3.	S.T. Kasba Kotla	2013-14	2	5,78,59,262	E.E. SNPD. Terrace, Distt. Kangra.
4.	D.T. Shimla	2013-14	1	45,566	E.E. Hydel construction & maintenance Division Shimla
5.	S.T. Jubbal	2013-14	2	8,34,407	E.E, H.P. P.W.D. Jubbal
6.	S.T. Rohru	2013-14	2	90,00,000	E.E,H.P.P.W.D.Rohru
7.	S.T. Chirgaon	2013-14	1	12,10,578	A.E.P.W.D. Sub.Divn.Chirgaon
8.	D.T. Sirmour at Nahan	2013-14	3	62,54,000 10,67,000 45,00,000 84,27,000	E.E.P.W.D.Nahan E.E.P.W.D.Paonta E.E.P.W.D. Rajgarh E.E.I.P.H.Paonta
Total				9,45,24,493	

ANNEXURE-IX (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.	S.T. Nainadevi at Swarghat	2013-14	01	06	12	1113.20
2.	D.T. Chamba	2013-14	03	21	21	1205.24
3.	S.T. Dalhousie	2013-14	01	10	10	478.93
4.	S.T. Chowari	2013-14	05	10	10	326.69
5.	S.T. Sihunta	2013-14	03	06	07	274.57
6.	S. T. Bhalai	2013-14	04	11	12	956.17
7.	S. T. Sujanpur Tihra	2013-14	03	04	04	64.45
8.	S. T. Indora	2013-14	01	05	09	334.88
9.	S.T. Fatehpur	2013-14	01	05	08	289.35
10.	D.T. Kinnaur at Reckong Peo	2013-14	04	17	20	1197.74
11.	S. T. Pooh	2013-14	04	05	07	339.41
12.	S.T. Sangla	2013-14	02	05	09	72.32
13.	D.T.Kullu	2013-14	05	10	11	302.28
14.	S.T. Anni	2013-14	06	11	19	1418.64
15.	S.T.Nirmanad	2013-14	03	03	03	111.31
16.	Kaza Treasury	2013-14	04	11	13	265.86
17.	S.T. Sunder Nager	2013-14	03	10	10	211.81
18.	S. T. Ladbharol	2013-14	03	09	12	322.32
19.	S. T. Sandhole	2013-14	02	02	03	69.99
20.	S.T. Kotli	2013-14	01	06	07	991.04
21.	Capital Try. Shimla	2013-14	06	12	12	1124.37
22.	D. T. Shimla (O)	2013-14	08	10	10	1267.91
23.	S. T. Rohru	2013-14	05	09	12	3.90
24.	S.T. Kumarsain	2013-14	05	14	15	1103.67

25.	S.T. Kupvi	2013-14	03	01	01	0.56
26.	S.T. Nerwa	2013-14	03	05	06	1.16
27.	D. T Sirmour at Nahani	2013-14	01	06	12	562.96
28.	S.T. Shillai	2013-14	04	04	04	2.06
29.	D.T. Solan	2013-14	07	10	17	411.74
30.	S.T. Ram Shehar	2013-14	01	04	06	400.92
31.	D.T. Una	2013-14	07	13	15	288.78
Total				255	317	15514.23

**ANNEXURE-X (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
1.	D. T. Bilaspur	2013-14	04	01	01	1,74,852
2.	S.T.Nurpur NNKangraDhara	2013-14	04	02	02	84,731
3.	S.T. Khundian	2013-14	01	02	02	7,502
4.	S.T. Kasba-Kolta	2013-14	03	02	03	53,220
5.	S. T Nichar	2013-14	02	04	08	1,81,01,648
6.	S.T. Baldwara	2013-14	02	04	07	1,96,59,399
7.	S.T. Dharampur	2013-14	01	04	08	1,03,90,445
8.	S.T. . Chopal	2013-14	04	03	06	8,35,369
9.	S.T. Rampur	2013-14	04	02	04	3,34,66,676
10.	S.T. Kupvi	2013-14	03	01	01	147
11.	S.T. Nerwa	2013-14	03	06	09	80,302
12.	S.T.Poanta Sahibt	2013-14	02	08	09	1,62,22,868
13.	S.T. Shillai	2013-14	04	04	06	81,585
14.	S.T. Arki	2013-14	04	01	01	28,698
15.	S.T. Kandaghat	2013-14	01	05	06	86,08,739
16.	S.T. Kasauli	2013-14	01	04	04	61,75,091
17.	S.T. Nalagarh	2013-14	01	04	09	4,31,85,468
18.	S.T. Ram Shehar	2013-14	01	04	05	88,13,428
19.	S.T. Krishangarh	2013-14	02	01	04	40,68,138
20.	S.T. Amb	2013-14	04	03	03	47,13,272
Total				65	98	17,47,51,578

ANNEXURE-XI (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 Dehra	06	2013-14	20
2.	S.T. Anni	05	2013-14	36
3.	S.T. Nirmand	02	2013-14	24
4.	S.T.Udaipur	03	2013-14	04
5.	S.T. Chachiot	03	2013-14	08
6.	S.T Thunag	01	2013-14	07
7.	S.T.Bali Chowki	03	2013-14	04
8.	Capital Shimla	08	2013-14	25
9.	S.T.Suni	03	2013-14	11
10.	S.T.Sangrah	07	2013-14	10
11.	S.T.Noharadhar	06	2013-14	07
12.	S.T.Arki	05	2013-14	12
Total				168

ANNEXURE-XII (Ref to para. 4.3.2)
Non-reconciliation of GIS figures.

Sr. No.	Name of Distt. Treasury	I.R.	Para No.	No. of DDO's
1.	D.T. Bilaspur	2013-14	09	31
2.	D.T. Chamba	2013-14	14	17
3.	D.T. Hamirpur	2013-14	11	09
4.	D.T. Kangra at Dharamshala	2013-14	10	118
5.	D.T. Kullu	2013-14	09	38
6.	D.T. Mandi	2013-14	07	50
7.	D.T. Una	2013-14	09	15
Total				278

ANNEXURE-XIII (Ref to para. 4.4.1)
Non lapsing of Unclaimed Deposit

Sr. No.	Name of Treasury	I.R	Para No.	Category of Deposit	Amount
1.	D.T. Chamba	2013-14	2	C.C.D	92917
2.	D.T.Kangra at Dharamshala	2013-14	5	C.C.D	19800
3.	S.T.Palampur	2013-14	1	C.C.D	6855
4.	S.T.Baijnath	2013-14	1	C.C.D	1500
Total					121072
1.	Capital Shimla		1	An amount of Rs. 2,00,000/- pertaining to Civil Court Deposit was lapsed to Govt. account on 31.3.2014, though this amount was paid to the claimant on 21-8-2010.	

ANNEXURE-XIV (Ref. to Para-4.4.3)

Non examination of Revenue Deposit Register quarterly by Collector.

Sr. No.	Name of Treasury	I.R.	Para No.
1.	D.T. Chamba	2013-14	05
2.	S.T. Chuwari	2013-14	04
3.	S.T. Kangra	2013-14	04
4.	S.T. Dehra	2013-14	04
5.	S.T. Palampur	2013-14	04
6.	S.T. Baijnath	2013-14	02
7.	S.T. Chachiot	2013-14	01
8.	D.T. Shimla	2013-14	05

ANNEXURE-XV (Ref to para-4.4.4)
Non-verification of PLA Pass Books.

Sr. No.	Name of Distt Try/ Treasury	I. R.	Para No.	Nature of Para
1.	D. T. Chamba	2013-14	11	Non –verification of PLA pass
2.	S.T. Kangra	2013-14	03	-do-
3.	S. T. Dehra	2013-14	05	-do-
4	S. T. Palampur	2013-14	06	-do-
5	S.T. Karsog	2013-14	03	-do-
6	S.T. Chachiot	2013-14	02	-do-
7	S.T. Junga	2013-14	03	-do-

ANNEXURE-XVI (Ref. to Para- 4.4.5)

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. Chamba	2013-14	10	03
2.	S.T. Kangra	2013-14	05	06
3.	S.T.Dehra	2013-14	05	01
4.	S.T.Palampur	2013-14	05	02
5.	S.T. Baijnath	2013-14	03	01
6.	Capital treasury Shimla	2013-14	09	04
Total				17

ANNEXURE-XVII (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 lakhs)
1.	D.T. Bilaspur	2013-14	05	02 to 14 days	10	25	14.05
2.	S.T.Ghumarwin	2013-14	06	04 to 20 days	07	15	8.26
3.	S.T. Naina Devi at Swarghat	2013-14	05	03 to 25 days	06	10	5.92
4.	D T Chamba	2013-14	04	01 to 08 days	10	15	3.08
5.	S.T. Bharmour	2013-14	03	05 to 16 days	02	12	13.05
6.	S.T. Tissa	2013-14	05	02 to 10 days	05	13	1.60
7.	D.T.Hamirpur	2013-14	09	03 to 15 days	06	19	112.10
8.	S.T.Barsar	2013-14	06	02 to 03 days	01	09	1.12
9.	S.T. Nadaun	2013-14	04	04 to 08 days	03	10	7.98
10.	S.T. Sujampur	2013-14	04	01 to 16 days	04	16	6.15
11	D.T.Kangra at Dharamshalla	2013-14	08	04 to 15 days	12	15	5.57
12.	S.T. Kangra	2013-14	07	05 to 24 days	09	13	20.37
13.	S.T.Dehra	2013-14	07	03 to 14 days	03	14	4.18
14.	S.T. Nurpur	2013-14	05	04 to 17 days	06	14	25.01
15.	S.T. Palampur	2013-14	08	02 to 14 days	05	13	3.12
16.	S.T. Jaisinghpur	2013-14	04	03 to 05 days	04	05	1.57
17.	S.T. Fatehpur	2013-14	02	02 to 09 days	03	09	1.77
18.	S.T. Khundian	2013-14	02	41 to 52 days	03	06	3.64
19.	S.T.Baijanth	2013-14	04	02 to 33 days	05	09	16.04
20.	S.T.Kasba Kotla	2013-14	04	02 to 31 days	01	04	2.49
21.	S.T. Baroh	2013-14	04	03 to 16 days	06	13	1.84
22.	D.T.Kinnaur at Recongpeo	2013-14	07	02 to 17 days	06	20	16.99
23.	S.T. Sangla	2013-14	01	01 to 83 days	02	03	1.02
24.	S T Moorang	2013-14	04	06 to 29 days	03	05	25.80
25.	S.T.Nichar	2013-14	01	01 to 93 days	06	11	3.05
26.	S.T.Nirmand	2013-14	04	01 to 11 days	02	07	1.10

27.	S.T Jogindernagar	2013-14	04	02 to 05 days	05	12	2.25
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28.	S.T. Dharampur	2013-14	02	01 to 05 days	03	11	5.83
29.	D.T Shimla	2013-14	07	01 to 19 days	11	42	30.56
30.	S.T Chopal	2013-14	05	01 to 08 days	04	14	1.87
31.	S.T. Jubbal	2013-14	05	01to 14 days	08	13	8.45
32.	S.T Kotkhai	2013-14	04	03 to 249 days	05	19	13.57
33.	S.T Rampur	2013-14	06	02 to 14 days	04	08	7.07
34.	S. T Theog	2013-14	04	02 to 14 days	02	09	2.80
35.	S.T. Nankhari	2013-14	02	02 to 13 days	02	06	4.23
36.	S.T. Kupvi	2013-14	04	01 to 07 days	03	06	1.96
37.	D.T Nahan	2013-14	09	01 to 13 days	09	12	2.80
38.	S.T. Paonta sahib	2013-14	04	03 to 30 days	05	15	19.84
39.	S.T. Shilai	2013-14	05	01 to 13 days	06	15	27.60
40.	D.T Solan	2013-14	11	01 to 10 days	05	19	14.11
41.	S.T.Kandaghat	2013-14	04	02 to 08 days	09	14	22.25
42.	S.T. Kasauli	2013-14	04	2 to 05 days	05	14	6.98
43.	S.T Nalagarh	2013-14	04	2 to 43 days	08	18	4.67
44.	D.T.Una	2013-14	08	1 to 06 days	07	17	11.53
45.	S.T. Haroli	2013-14	02	3 to 14 days	01	09	1.79
46.	S.T. Bangana	2013-14	04	2 to 09 days	06	08	3.12
Total					241	586	500.15

ANNEXURE-XVIII (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
1	D.T. Chamba	2013-14	13	07	27	1720240
2	Treasury Pangi	2013-14	6	2	11	258527
3	S.T Khundian	2013-14	3	4	4	1915245
4	D.T Kinnaur at R/Peo	2013-14	11	3	21	8674398
5	S.T. Nichar	2013-14	5	4	10	944503
6	S.T Sarkaghat	2013-14	4	2	7	253415
Total				22	80	1,37,66,328

ANNEXURE-XIX (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.	S. T. Ghumarwin	2013-14	03
2.	Treasury Pangi	2013-14	01
3.	S .T. Chowari	2013-14	03
4.	S .T. Bharmour	2013-14	01
5.	S .T. Sujanpur	2013-14	01
6.	S .T Palampur	2013-14	02
7.	S .T. Dheera	2013-14	01
8.	S.T Baroh	2013-14	02
9.	S. T. Anni	2013-14	04
10.	D.T Keylong	2013-14	04
11.	S.T Udaipur	2013-14	01
12.	S.T Theog	2013-14	02
13.	S.T Kumarsain	2013-14	02
14.	S.T Rajgarh	2013-14	01
15.	S.T Bangana	2013-14	01

**ANNEXURE-XX (Ref. to Para-4.6.1)
Excess payment of Pensionery benefits**

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment	No. of cases	By Bank	By Treasury	Treasury wise Total
1.	D. T Kangra	2013-14	1	Commutation	03	--	By Treasury	1,51,020
2.	D. T. Kinnaur at Reckong	2013-14	01	Family Pension	1	--	-- do--	1,04,041
3.	D. T. Kullu	2013-14	01	Commutation Family Pen.	2 1	--	-- do--	1,83,011
4.	D. T. Keylong	2013-14	1	Commutation	2	--	-- do--	49,408
5.	Treasury Kaza	2013-14	1	Family Pen. Pension	1 1	--	-- do--	87,235
6.	S.T Dodra kwar	2013-14	1	Family Pen.	1	--	--do--	19,505
7.	D.T Solan	2013-14	1	Family Pen.	3	--	--do--	35,250
8.	D.T Una	2013-14	1	Commutation	2	--	--do--	3,52,000
Total					17	--		9,81,470

**ANNEXURE-XXI (Ref. to Para-4.6.5)
Irregular payment made on account of DCRG/GPF .**

Sr. No	Name of Treasury	I.R.	Para No.	No. of cases	Amount	Remarks
1.	D.T. Keylong	2013-14	3	1	396614	DCRG payments made on unsigned authorities
2.	S.T. Padhar	2013-14	1	1	75646	GPF payment made on unsigned authorities .
3.	D.T. Shimla	2013-14	6	1	626918	DCRG payment made on unsigned authorities
4.	D.T. Sirmour at Nahan	2013-14	2	2	129263	GPF & DCRG payment made on unsigned authorities
5.	S.T. Rajgarh	2013-14	6	1	12345	DCRG payment made on unsigned authorities
6.	D.T. Solan	2013-14	4	1	617385	DCRG payment made on unsigned authorities
7.	S.T. Amb	2013-14	5	1	629805	DCRG payment made on unsigned authorities
	Total			8	24,87,976	

ANNEXURE-XXII (Ref. to Para-4.6.7)
GPF payment authorized without mentioning GPF Account Number.

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Amount of payment	No. of cases	Remarks
1.	S.T. Nainadevi at Swarghat	2013-14	02	24.79	04	Proper Account No. not
2.	S.T. Dalhousie	2013-14	02	3.00	04	-do-
3.	S.T. Salooni	2013-14	01	2.20	02	-do-
4.	S.T. Holi	2013-14	01	2.00	02	-do-
5.	S.T. Bhalei	2013-14	05	2.80	03	-do-
6.	S.T. Kasba kotla	2013-14	01	11.72	08	-do-
7.	D. T. Kinnaur at Reckong Peo	2013-14	05	10.00	05	-do-
8.	S. T. Pooh	2013-14	03	23.06	10	-do-
9.	S.T. Moorang	2013-14	02	14.52	05	-do-
10.	S.T. Sunder Neger	2013-14	05	25.57	06	-do-
11.	S.T. Sarkaghat	2013-14	02	16.86	05	-do-
12.	S.T.Sandhole	2013-14	01	0.50	01	-do-
13.	S.T. Kumarsain	2013-14	06	6.75	05	-do-
14.	S.T. Junga	2013-14	05	17.45	06	-do-
15.	D. T. Sirmour at Nahan	2013-14	08	35.46	13	-do-
16.	S.T. Pachhad	2013-14	01	4.00	03	-do-
17.	D.T. Solan	2013-14	06	13.18	12	-do-

18.	S.T. Nalagarh	2013-14	02	2.66	02	-do-
19.	D.T. Una	2013-14	06	7.67	22	-do-
Total				224.19	118	

ANNEXURE- XXIII (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.	O.B. as on 1/4/13	Receipt during 2013-14	Total	Sale during 2013-14	C.B. as on 31/3/14	Remarks
1.	D. T. Chamba	2013-14	09	93673860	23140000	116813860	12658556	104155304	Stock more than eight times of annual consumption.
2.	D. T. Hamirpur	2013-14	08	153903930	65750000	219653930	18637990	201015940	Stock more than ten times of annual consumption.
3.	D. T. Mandi	2013-14	04	278719117	147530000	426249117	35642471	390606646	Stock more than ten times of annual consumption.
4.	D. T. Sirmour at Nahan	2013-14	05	147009918	89542000	236551918	19888326	216663592	Stock more than ten times of annual consumption.
5.	S. T. Rajgarh	2013-14	11	4348975	938000	5286975	422000	4864975	Stock more than eleven times of annual consumption.
6.	S. T. Shillai	2013-14	11	1583060	608000	2191060	306600	1884460	Stock more than six times of annual consumption.
7.	D.T. Solan	2013-14	08	441031055	204026000	645057055	26289425	618767630	Stock more than twenty three times of annual consumption.
8.	S.T. Arki	2013-14	02	27206391	3257000	30463391	1445070	29018321	Stock more than twenty times of annual consumption.
9.	S.T. Kandaghat	2013-14	02	6362018	957500	7319518	703900	6615618	Stock more than nine times of annual consumption.
10.	S.T. Kasauli	2013-14	02	67383960	2026000	69409960	2069700	67340260	Stock more than thirty two times of annual consumption.

11.	S. T. Krishangarh	2013-14	03	6896155	150000	7046155	192270	6853885	Stock more than thirty five times of annual consumption.
Total				1228118439	537924500	1766042939	118256308	1647786631	

ANNEXURE- XXIV (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.	S.T. Dalhousie	2013-14	04	16
2.	S.T. Salooni	2013-14	02	16
3.	S.T. Bhalei	2013-14	06	19
4.	S.T. Bhoranj	2013-14	03	01
5.	S.T. Fatehpur	2013-14	04	01
6.	S.T. Baijnath	2013-14	06	01
7.	D. T. Kullu	2013-14	08	02
8.	S.T. Manali	2013-14	02	01
9.	S.T.Joginder Nagar	2013-14	05	19
10.	S.T. Chachiot	2013-14	06	01
11.	S.T. Sandhole	2013-14	04	01
12.	S.T. Kotli	2013-14	02	01
13.	S.T. Baldwara	2013-14	03	01
14.	S.T. Nankhari	2013-14	03	01
15.	S.T. Rajgarh	2013-14	09	01
16.	S.T. Shillai	2013-14	03	01
17.	S.T.Nohradhar	2013-14	04	01

18.	Treasury Delhi	2013-14	05	19
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ANNEXURE-XXV (Ref to Para- 4.8.2)**Non scanning of Photos, Specimen Signatures of Authorised Messengers and DDOs**

Sr. No.	Name of Distt. Try./ Treasury	I.R.	Para No.	No. of Cases
1.	D.T. Bilaspur	2013-14	06	91
2.	S.T.Ghumarwin	2013-14	07	72
3.	S T Nainadevi at Swarghat	2013-14	06	06
4.	Treasury Pangi	2013-14	07	02
5	S.T. Tissa	2013-14	06	32
6	S.T. Holi	2013-14	03	13
7	S.T. Sihunta	2013-14	05	20
8	D. T. Hamirpur	2013-14	10	110
9	S.T. Barsar	2013-14	07	48
10.	S.T. Khundian	2013-14	04	17
11	S.T. Kasba Kotla	2013-14	05	18
12	D.T. Kinnaur at Reckong Peo	2013-14	12	51
13	S.T. Pooh	2013-14	06	15
14	S.T. Banjar	2013-14	04	07
15	S.T. Nirmand	2013-14	06	25
16.	D.T. Keylong	2013-14	10	06
17.	S.T. Udaipur	2013-14	04	03
18	S.T. Thunag	2013-14	02	03
19.	S.T.Padhar	2013-14	04	29
20.	S.T. Jubbal	2013-14	06	35
21.	S.T. Kotkhai	2013-14	06	25
22.	S.T. Rampur	2013-14	07	16

23.	S.T. Rohru	2013-14	07	45
24.	S.T. Kumarsain	2013-14	09	27
25.	S.T. Nerwa	2013-14	04	38
26.	S.T. Tikkar	2013-14	04	15
27.	S.T. Chirgaon	2013-14	06	32
28.	S.T.Kamrau	2013-14	03	19
29.	S.T.Dadahu	2013-14	05	13
30.	S.T. Nohradhar	2013-14	05	12
31.	S.T. Kandaghat	2013-14	05	04
32.	S.T. Nalagarh	2013-14	05	07
33.	Treasury Delhi	2013-14	07	03
Total				859

ANEXURE- XXVI (Ref to Para-4.9.2)
Non-availability of battery back up in the Treasuries.

Sr.No.	Name of Treasury	Inspection Report	Para No.
1.	S.T. Aut	2013-14	02
2.	S.T. Sunni	2013-14	04
3.	S.T. Chopal	2013-14	03
4.	S.T.Jubbal	2013-14	04
5.	S.T. Nerwa	2013-14	02
6.	S.T. Chirgaon	2013-14	05
7.	S.T. Sangrah	2013-14	03
8.	Treasury Pangi	2013-14	03
9.	S.T. Holi	2013-14	02
10.	S.T. Ramshehar	2013-14	02

ANNEXURE- XXVII (Ref to Para-4.9.5)
Deficiencies in e-pension software

Sr. No.	Name of Treasury	I.R.	Para No.
1.	D.T. Chamba	2013-14	7
2.	D.T. Hamirpur	2013-14	6
3.	D. T. Kinnaur at Reckong Peo	2013-14	8
4.	D.T. Mandi	2013-14	5
5.	D.T. Shimla	2013-14	9
6.	D.T. Solan	2013-14	12
7.	D.T. Una	2013-14	4

ANNEXURE- XXVIII (Ref to Para-4.10.1)
Inspection of Treasuries not done by the Departmental Officers.

Sr. No.	Name of Treasury	I.R.	Para No.
1.	S.T. Chowari	2013-14	02
2.	S.T. Tissa	2013-14	04
3.	S.T. Sihunta	2013-14	01
4.	S.T. Pooh	2013-14	01
5.	S.T. Moorang	2013-14	01
6.	S.T. Nichar	2013-14	01
7.	S.T. Sunni	2013-14	01
8.	S.T. Rampur	2013-14	01
9.	S.T. Theog	2013-14	03
10.	S.T. Junga	2013-14	01
11.	S.T. Kupvi	2013-14	02
12.	S.T. Dodra Kwar	2013-14	04
13.	S.T. Pachhad	2013-14	02
14.	S.T. Paonta Sahib	2013-14	08
15.	S.T. Shillai	2013-14	02
16.	S.T. Sangrah	2013-14	02
17.	S.T. Kamrau	2013-14	02
18.	S.T. Dadahu	2013-14	02
19.	S.T. Arki	2013-14	01
20.	S.T. Ramshehar	2013-14	03
21.	S.T. Krishangarh	2013-14	01
22.	Treasury Delhi	2013-14	01

ANNEXURE-XXIX (Referred to para- 4.11)
Misclassification/deficiencies in receipt challans.

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Amount	Remarks
1.	Treasury Pangi	2013-14	5	5920	Misclassification
2.	S.T. Tissa	2013-14	3	9600	Misclassification
3.	D.T.Kangra at Dharamshala	2013-14	9	938870	Non opening of challans register Misclassification Amount not written in words. Challans not signed by tenderers
4.	D.T.Kullu	2013-14	6	941601	-----do-----
5.	S.T. Banjar	2013-14	2	120834	-----do-----
6.	D.T. Keylong	2013-14	6	9600	-----do-----
7.	D.T. Mandi	2013-14	3	1186199	-----do-----
8.	S.T. Lad Bhardol	2013-14	1	960	-----do-----
9.	S.T. Bali Chowki	2013-14	2	245160	-----do-----
10.	S.T. Aut	2013-14	1	339919	-----do-----
11.	S.T. Rohru	2013-14	4	10700	-----do-----
12.	S.T. Kupvi	2013-14	1	4500	-----do-----
13.	S.T. Chirgaon	2013-14	3	15000	-----do-----
Total				38,28,863	

**ANNEXURE- XXX (Ref. to Para- 4.12.2)
Short Recovery on account of Attached Vehicles.**

Sr. No.	Name of Treasury	Inspection Report	Para No.	Name & Designation of Officer S/Sh/Smt	Amount
1.	D.T. Bilaspur	2013-14	02	(i) Neelam Tadu ,CDPO B/pur (ii) Aman Sood CJM B/pur. (iii) Jai Singh BDO B/pur Total	3125/- 2750/- <u>1050/-</u> 6925/-
2.	D.T. Hamirpur	2013-14	02	(i) E.E. HPRIDC H/pur (ii).Raj Kumari CDPO Sujanpur Total	450/- <u>2400/-</u> 2850/-
3.	D. T. Kinnaur at Reckong Peo	2013-14	02	(i) R P Sharma , E.E IPH R/peo (iii) Virender Pathania A.E IPH S/D R/peo (iii)S K Dhiman S,E PWD Kalpa Total	975/- 375/- <u>1500/-</u> 2850/-
4.	D.T. Mandi	2013-14	02	(i).Jiwan Lal, DFO Water shed, Mandi (ii).Arun Kumar, E.E. IPH, Mandi (iii).Sanjay Kumar, E.E Elect. Div Mandi (iii).Shlpi Bekta Dtr.D.C Office Mandi (iv).Doom Ram Naik, CDPO Mandi Total	1425/- 1500/- 1200/- 600/- <u>150/-</u> 4875/-
5.	S.T. Sarkaghat	2013-14	01	(i).Rohit Rathor SDM Sarkaghat	1575/-
6.	D. T. Sirmour at Nahan	2013-14	07	(i).Ram Dhyal Harnot Teshlder Nahan	300/-
7.	D.T. Solan	2013-14	03	(i).Prem Raj Mahajan DFO Solan	1200/-
8.	D.T. Una	2013-14	03	(i).G S Rana E.E. (B&R) Div Una (ii).N M Saini E.E. Swan River M.P, Una. Total	1125/- <u>600/-</u> 1725/- Total

Grand Total	22300/-
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**ANNEXURE- XXXI (Ref. to Para-4.12.3)
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	2013-14	1	4	(i) Kishori Lal IP36-10078 (ii) Rajesh Singh IP23-11688 (iii) Suresh Kumar IP30-10005 (iv) Prem Lal IP02-10746 Total	9894 9894 684 <u>1140</u> 21612
2.	D.T. Hamirpur	2013-14	4	5	(i) Surender Kumar IP08-12223 (ii) Sandeep Kumar IP04-21221 (iii) Hari Pal IP07-17552 (iv) Ramesh Chand Ip07-17637 (v) Ajay Kumar IP07-17550 Total	1026 2052 5472 2052 <u>4332</u> 14934
3.	S.T. Barsar	2013-14	3	1	(i) Krishana Kumari IP07-12150	114
4.	S.T. Nadaun	2013-14	2	6	(i) Ravinder Singh IP07-10497 (ii) Shambho Ram IP09-10498 (iii) Manohar Lal IP09-11221	2508 2508 2508 2006 2508

					(iv)Chanan Singh IP09-11552 (v)Vikramjit Singh IP07-12287 (vi)Kashmir Singh IP09-10733 Total	<u>2508</u> 14546
5.	D.T.Kangra at Dharamshala	2013-14	4	3	(i)Dalip Singh IP18-10178 (ii) Jagdish Chand IP26-11424 (iii) R. Katoch IP14-12241 Total	570 2508 <u>2622</u> <u>5700</u>
6.	D.T.Kinnaur at Reckongpeo	2013-14	3	3	(i)Sukh Nand IP23-11716 (ii)Vishal Sharma IP01-23025 (iii)Govind Singh IP23-10351 Total	1007 112 <u>114</u> <u>1233</u>
7.	D.T. Kullu	2013-14	3	3	(i)Sukh Ram IP12-11958 (ii)Rakesh Negi IP12-16348 (iii)Jyoti Sharma IP12-20513 Total	2622 68 <u>2492</u> <u>5182</u>
8.	Treasury Kaza	2013-14	2	8	(i)Pammi Kumari IP11-10737 (ii) Phunchok Gaigom IP23-14738 (iii)Phunchok Cherring IP11-10055 (iv)Nawang Chrring IP11-10060 (v)Chewang Dorze IP11-10063 (vi)Tenzin Dawa IP11-10038 (vii)Jeet Singh IP11-10037 (viii)Gutak Cherring IP11-10036 Total	1254 1368 1254 3534 3534 1484 3534 <u>3420</u> <u>19,388</u>
9.	S.T Rampur	2013-14	2	7	(i)Priyanka Devi IP36-10083 (ii)Chet Ram IP36-10110 (iii)Munni Lal IP37-14084 (iv)Chintamani IP36-13256 (v)Priyanka Gupta IP36-10521 (vi)Sharda Bharwaj IP36-10310 (vii)Jawahar Lal IP36-10268 Total	2280 228 912 1710 912 2280 <u>1060</u> <u>9,382</u>
10.	D.T Sirmour at Nahan	2013-14	6	1	(i)Budhi Ram IP40-13462	8924
11.	S.T Paonta	2013-14	1	4	(i)Gita Ram IP42-10489 (ii) Tapender Singh IP42-10545 (iii)Avtar Singh IP42-15259	5358 5358 2491 <u>798</u>

					(iv)Panch Ram IP42-10491 <u>Total</u>	<u>14,005</u>
12.	D.T Una	2013-14	2	1	(i)Vishal SharmaIP02-10039	6286
13.	S.T. Amb	2013-14	1	2	(i)Shailender SinghIP48- 10548 (ii)Kamal Dev IP47-14173 <u>Total</u>	3534 <u>6014</u> <u>9548</u>
14.	Treasury Delhi	2013-14	2	2	(i)Padam Singh IP52-10019 (ii)Rattan SinghIP52-10023 <u>Total</u>	1710 <u>684</u> <u>2394</u>
Total				44		1,33,248

**ANNEXURE-XXXII-A (Ref to Para –4.12.4)
Less Payment of HRA**

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1.	S.T.Ghumarwin	2013-14	01	10

2.	S.T. Bharmour	2013-14	02	04
3.	S.T. Tissa	2013-14	01	06
4.	S.T. Barsar	2013-14	01	10
5.	S .T. Bhoranj	2013-14	01	05
6.	S. T. Nurpur	2013-14	01	08
7.	S .T. Palampur	2013-14	03	06
8.	S .T. Jaisinghpur	2013-14	01	05
9.	S.T. Jawali	2013-14	02	07
10.	S.T .Dheera	2013-14	02	03
11.	S.T. Baroh	2013-14	03	04
12.	D.T. Keylong	2013-14	07	05
13.	S.T. Joginder Nagar	2013-14	03	06
14.	S.T. Karsog	2013-14	01	04
15.	S.T. Thunag	2013-14	02	04
16.	S.T. Nihri	2013-14	02	04
17.	S.T. Padhar	2013-14	02	04
18.	Capital Shimla	2013-14	03	07
19.	S.T. Chopal	2013-14	02	04
20.	S.T. Jubbal	2013-14	01	03
21.	S.T. Rohru	2013-14	01	10
22.	S.T. Theog	2013-14	01	12
23.	D. T. Sirmour at Nahan	2013-14	11	14
24.	S.T. Rajgarh	2013-14	02	12
25.	D.T. Solan	2013-14	05	12
26.	S.T. Kandaghat	2013-14	03	05
27.	S.T. Bangana	2013-14	03	05
28.	S.T. Amb	2013-14	02	05
Total				184

**ANNEXURE-XXXII-B (Ref to Para –4.12.4)
Excess Payment of HRA**

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T. Bilaspur	2013-14	03	01	9000
2.	S.T.Ghumarwin	2013-14	01	02	1600
3.	S.T. Tissa	2013-14	01	02	1100
4.	S.T. Barsar	2013-14	01	01	1900
5.	D.T.Kangra at Dharamshalla	2013-14	03	03	600
6.	S.T. Jwali	2013-14	01	02	2300
7.	D,T. Kullu	2013-14	02	02	5450
8.	Treasury Kaza	2013-14	03	10	18200
9.	D.T. Mandi	2013-14	01	04	7857
10.	S.T. Sunder Nagar	2013-14	02	01	2800
11.	Capital Try. Shimla	2013-14	03	01	1600
12.	S.T. Jubbal	2013-14	01	01	1600
13.	S.T. Rohru	2013-14	01	01	700
14.	S.T. Theog	2013-14	01	01	500
15.	D.T. Solan	2013-14	05	02	1700
16.	S.T. Kandaghat	2013-14	03	02	1100
Total				36	58007

**ANNEXURE- XXXIII (Ref. to Para- 4.12.7)
Non depositing of Income Tax by Stamp Vendors.**

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	S.T. Dalhousie	2013-14	3	2	1020
2	S.T. Barsar	2013-14	5	3	1372
3.	S.T. Kangra	2013-14	9	6	2088
4.	S.T. Indora	2013-14	3	3	896
5.	S.T. Jaisinghpur	2013-14	5	2	537
6.	S.T. Jawali	2013-14	4	3	750
7	S.T. Fatehpur	2013-14	3	2	1020
8	S.T. Baroh	2013-14	5	1	132
9.	S.T. Sunni	2013-14	5	1	706
10.	S.T. Kumarsain	2013-14	8	1	658
11.	S.T. Junga	2013-14	4	1	55
12.	S.T. Kupvi	2013-14	8	1	132
13.	S.T. Nerwa	2013-14	5	1	319
14.	S.T. Chirgaon	2013-14	7	1	640
15.	D.T. Nahan	2013-14	10	1	144
16.	S.T. Shillai	2013-14	6	1	92
Total				30	10561

ANNEXURE-XXXIV (Ref to Para -5.1)
Inadmissible payment made on account of Dinner Allowance.

Sr. No.	Name of Treasury	I. R.	Para No.	Amount
1.	D.T. Bilaspur	2013-14	5	360
2.	D.T. Chamba	2013-14	4	2400
3.	Treasury Pangi	2013-14	2	240
4.	D.T. Hamirpur	2013-14	5	440
5.	D.T.Kangra at Dharamshala	2013-14	2	4000
6.	D. T. Kinnaur at Reckong Peo	2013-14	1	1080
7.	D.T. kullu	2013-14	5	640
8.	D.T. Keylong	2013-14	3	200
9.	D.T. Mandi	2013-14	5	3480
10.	Capital Shimla	2013-14	1	360
11.	D.T. Shimla	2013-14	1	8080
12.	D.T. Nahan	2013-14	1	2640
13.	D.T. Solan	2013-14	1	1080
14.	D.T. Una	2013-14	4	160
Total				25,160

ANNEXURE-XXXV (Ref. to Para- 5.2)
Irregular payment authorised on account of time barred medical claims

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T. Hamirpur	2013-14	1	3	2578
2.	S.T. Nadaun	2013-14	1	15	171668
3.	D.T. Mandi	2013-14	6	8	6693
4.	S.T. Haroli	2013-14	1	3	148234
Total				29	3,29,173

ANNEXURE- XXXVI (Ref. to Para-5.3)
Inadmissible payments made on account of medicines and tests

Sr. No	Name of Treasury	I.R.	Para No.	Medicines	Tests	Total
1.	Treasury Kaza	2013-14	1	871	---	871
2.	D.T. Kullu	2013-14	6	---	3410	3410
3.	D.T. Mandi	2013-14	4	---	3995	3995
	Total			871	7405	8276

**ANNEXURE-XXXVII (Ref to Para -5.5)
Inadmissible payment of T.A.**

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T. Bilaspur	2013-14	2	4	2827
2.	D.T.Kangra at Dharamshala	2013-14	1	4	1647
3.	D. T. Kinnaur at Reckong Peo	2013-14	2	2	420
4.	D.T. Kullu	2013-14	2	8	6642
5.	D.T Keylong	2013-14	1	1	815
6.	D.T. Mandi	2013-14	3	13	4440
Total				32	16,791

**ANNEXURE- XXXVIII (Ref. to Para- 5.6)
Irregular payment made on account of time barred T.A. Claims**

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T. Bilaspur	2013-14	2	1	1500
2.	D. T. Kinnaur at Reckong Peo	2013-14	3	5	8429
3.	Treasury Kaza	2013-14	2	3	6868
4.	S.T. Dharampur	2013-14	3	5	11233
Total				14	28030

**ANNEXURE- XXXIX (Ref to Para -5.7)
Irregular expenditure on purchase of electrical equipments**

Sr. No.	Name of Treasury	I. R.	Para No.	Amount of purchase
1.	D.T. Kullu	2013-14	4	1967
2.	D.T. Keylong	2013-14	2	955
3.	D.T. Mandi	2013-14	6	7928
Total				10850

**ANNEXURE- XL (Ref. to Para-5.9)
Non- affixing of Revenue Stamps on APRs**

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T. Hamirpur	2013-14	3	6	4,59,812
2.	D.T.Kangra at Dharamshala	2013-14	4	29	6,50,245
3.	D. T. Kinnaur at Reckong Peo	2013-14	4	17	1,26,590
4.	D.T. Solan	2013-14	3	31	7,47,012
Total					19,83,659

**ANNEXURE- XLI (Ref to Para – 5.10.3)
Excess payment made on account of surcharge on electricity bills.**

Sr. No.	Name of Treasury	I. R.	Para No.	Amount
1.	D.T. Bilaspur	2013-14	7	1075
2.	Treasury Pangi	2013-14	1	175
3.	D.T.Kangra at Dharamshala	2013-14	3	267
4.	D.T. Kullu	2013-14	7	416
5.	D.T. Shimla	2013-14	4	3457
6.	D.T. Una	2013-14	2	696

Total	6086
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**ANNEXURE-XLII (Ref to Para – 5.11.1)
Non-accountal of material valuing Rs. 109295.**

Sr. No.	Name of Treasury	I. R.	Para No.	Amount
1.	D.T. Bilapur	2013-14	4	2568
2.	D.T. Chamba	2013-14	1	8355
3.	D.T. Hamirpur	2013-14	4	41989
4.	D.T Keylong	2013-14	4	3922
5.	D.T. Shimla	2013-14	7	25878
6.	D.T. Solan	2013-14	2	26583
Total				1,09,295

**ANNEXURE-XLIII (Ref to Para -5.12)
Difference in balances of Service Postage Stamps**

Sr. No.	Name of Treasury	I. R.	Para No.	Amount of difference
1.	Treasury Pangi	2013-14	3	50
2.	D.T.Kangra at Dharamshala	2013-14	5	1099
3.	D.T. Keylong	2013-14	7	54
4.	D.T. Nahan	2013-14	4	53
Total				1256

APPENDIX (A)
OUTSTANDIG PARAS OF DISTRICT TREASURIES/TREASURIES AS ON 31st
MARCH 2015

Sr. No.	Name of Treasury	82-83	96-2000	03-04	04-05	05-06	06-07-	07-08	08-09	09-10	10-11
1	D.T.Shimla		1-1			1-2	1-1	1-2	-	1-4	1-1
2	Capital Treasury Shimla							1-2	1-1	1-2	1-1
3	S.T.Suni										
4	S.T CHOPAL.						1-1				1-2
5	S.T Jubbal										
6	S.T.Kotkhai										
7	S.T.Rampur										
8	S.T.Rohru									1-1	
9	S.T.Theog										
10	S.T.Kumarsain										
11	S.T.Nankhari										1-1
12.	S.T.Junga	1-1									
13	S..T KUPVI										
14	S.T Nerwa			1-1							1-1
15	S.T. Chirgaon									1-4	
16	S.T..TIKKAR								1-1		
17.	S.T.Dodra kawar								1-2		
18	D.T.Solan				1-1		1-1	1-1	11	1-1	1-1
TOTAL		1-1	1-1	1-1	1-1	1-2	3- 3	3-5	4-5	5-12	6-8
Sr. No.	Name of Treasury	82-83	96-2000	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11
19	S.T.Arki								1-1		
20	S.T Kandaghat										
21	S.T Kasauli										
22	S.T Nalagarh										
23	S.T.Ramshahar										
24	S.T. KISHAN GARH										
25	D.T. Nahan.		1-1					1-1	--	1-2	1-1
26	S.T.Pachad									1-1	
27	S.T.Paonta Sahib							1-1			1-1
28	S.T.Rajgarh	1-2						1-1	1-2		1-1
29	S.T.Shillai										
30	S.T.Sangrah	1-1									1-1
31	S.T Kamrau									1-1	

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32	S.T.Dadahu									1-1	--
33	S.T.Naura Dhar										1-2
34	D..T.Bilaspur									12	1-1
35	S.T. Ghumarwin										1-1
36	S.T.Siri Naina Devi										
37	S.T.Jhandutta										
38	D.T.Kinnaur									1-1	1-1
39	S.T. Pooh										
TOTAL		2-3	1-1	-	-	-	-	3-3	2-3	6-8	8-9
Sr. No.	Name of Treasury	82-83	96-2000	03-04	04-05	05-06	06-07-	07-08	08-09	09-10	10-11
40	S.T.Sangla								1-1	1-1	--
41	S.T Moorang										
42	S.T.Nichar										
43	D.T.Kullu									1-1	--
44	S..T.Anni										
45	S.T Banjar										
46	S.T.Nirmand										
47	S.T.Manali									1-1	
48	D.T.Mandi							1-1	1-1	1-1	--
49	S.T. Sunder Nagar									1-1	--
50	S.T. Jogindernagar									1-1	--
51	S.T. Karsog									1-1	--
52	Sarkaghat	1-1								1-1	
53	Chachiot										
54	Thunag				1-1	--	--	--	1-1	--	--
55	Nihri									1-1	--
56	Lad Bhoral										
57	Sandhol										
58	Balichowki									1-1	--
59	Kotli									1-1	--
60	Aut						1-1	--	--	1-1	--
TOTAL		1-1	-	-	1-1	-	1-1	1-1	3-3	12-12	-
Sr. No.	Name of Treasury	82-83	96-2000	03-04	04-05	05-06	06-07-	07-08	08-09	09-10	10-11
61	Padhar									1-1	--
62	Baldawara										
63	Dharampur							1-1	--	1-1	--
64	D.T.Keylong									1-2	1-2
65	S.T.Udaipur									1-1	-

Annual Review on the working of Treasuries in Himachal Pradesh for the year 2014-15

66	D.T.Dharamshala					1-1	--	1-1		1-1	1-1
67	S.T.Kangra							1-1	1-1	--	--
68	Dehra									1-1	--
69	Indora										
70	Nurpur								1-1	1-1	1-1
71	Palampur							1-1	1-1	1-1	--
72	Jaisinghpur									1-1	--
73	Jawali										
74	Fatehpur										
75	Khundia									1-1	-
76.	S.T.Rakkar									1-1	-
77	Bajjnath									1-1	--
78	Kashba kotla										
79	Dheera									1-1	-
80	Baroh									1-1	-
81	D.T.Chamba					1-1	-	--	1-1	1-2	
TOTAL		-	-	-	-	2-2	-	4-4	4-4	15-17	3-4
Sr. No.	Name of Treasury	82-83	96-2000	03-04	04-05	05-06	06-07-	07-08	08-09	09-10	10-11
82	S.T.Dalhousie							1-1	--	1-2	--
83	Chowari									1-1	--
84	Bharmour						1-1	--	--	--	
85	Tissa						--	1-2	--	1-1	--
86	Salooni										
87	Holi										
88	Sihunta									1-1	--
89	Bhalai									1-1	--
90	D.T.Una							1-1	--	1-2	--
91	S.T.Haroli										
92	Bangana									1-1	
93	Amb									1-1	--
94	D.T.Hamirpur						1-1	1-1		1-1	1-2
95	S.T.Barsar							1-1	1-1	1-1	--
96	Nadaun										
97	Sujanpur										
98	Bhoranj										
99	D.T.Pang i.										
100	D.T.Kaza								1-1	1-1	1-1
101	Delhi										
Total		-	-	-	-	-	2-2	5-6	2-2	11-14	2-3

G TOTAL	4-5	2-2	1-1	2-2	3-4	6-6	16-19	15-17	49-63	19-24
More than five years.					I.R	Para				
					49	56				