



**Annual Review on the Working of Treasuries in
Himachal Pradesh for the Year 2023-2024.**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Office of the Pr. Accountant General (A & E),
Himachal Pradesh Shimla-3.**

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PREFACE

Treasuries are basic units for recording financial transactions of the State Government as treasuries are responsible for carrying out the financial transactions of the Government. All receipts due to the Government and all payments on behalf of the State Government are routed through the treasuries. The treasuries render the Monthly Accounts to the office of Principal Accountant General (A&E) for compilation, based on which the Monthly and Annual Accounts of the State Government are prepared. The treasuries, thus, play a very important role in assisting the office of Principal Accountant General (A&E) in timely and accurate preparation/ compilation of accounts.

In order to regulate functioning of the Treasuries, the Government of Himachal Pradesh has prescribed Codes, Manuals and administrative procedures. Any deviation from these rules and procedures on the part of Treasuries adversely affects the financial accountability. Since, the treasuries are important entities of the State Government in financial framework, their inspection is carried out by the office of Principal Accountant General (A&E).

Inspection of Treasuries is imperative to derive assurance that the treasuries are organised and functioning in an appropriate manner, exercising essential controls with necessary checks and balances and have the requisite internal control structure to ensure that the accounts are free from material misstatement to enable the maintenance of financial discipline. Inspection of treasuries and review of initial accounts and vouchers are mechanisms through which this assurance is derived. The Annual Review of the working of Treasuries highlights the system weaknesses, irregularities/ deficiencies in the functioning of the Treasuries and deviation from the rules and procedures which are noticed during the Inspection of the treasuries.

The Annual Review on the working of Treasuries in Government of Himachal Pradesh for the year 2023-24 has been prepared in accordance with paragraph 20.17 of the CAG's Manual of Standing Orders (A&E) Vol.-I. The review is organised in the following four parts:

Part 1: Introductory

Part 2: Defects noticed during the compilation and verification of accounts

Part 3: Defects and other irregularities noticed during the inspection of District Treasury Offices and Treasury Offices.

Part 4: IT control and IT security.

I hope this Annual Review will help in establishing a healthy system of treasury administration in the Government of Himachal Pradesh, and remedial actions would be taken to remove the deficiencies pointed out in the review.

Shimla
Dated:


Pr. Accountant General (A&E)
Himachal Pradesh

HIGHLIGHTS

- Correction in accounts involving an amount of Rs. 42.47 lakh was carried out after receipt of accounts in the office Pr Accountant General (A&E).
(Paragraph 2.2)
- As on 31st March 2024, there were 172 Inspection Reports of Treasury Inspection containing 568 old outstanding paras.
(Appendix 'A')
- In Thirty-eight cases involving an amount of Rs. 5.99 lakh of National Pension System remained unposted.
(Paragraph 3.4)
- There were cases of excess payment of pension amounting to Rs.1.33 lakh and irregular payment of pension allowance of Rs. 9.54 lakh to dual pensioner.
(Paragraph 3.5 & 3.6)
- There was misclassification of expenditure amounting to Rs. 2.40 lakh under Group Insurance Scheme.
(Paragraph 3.9)
- The treasuries authorised bills amounting to Rs. 48.80 crore without budget provision and Rs. 19.17 crore in excess of available budget.
(Paragraph 3.10)
- The separate pay bill in respect of employees appointed on or after 15th May 2003 were not prepared in some instances.
(Paragraph 3.11)
- There were cases of short and excess payments of House Rent Allowance, Fixed Medical Allowances and short and excess recoveries on account of Govt. attached vehicles.
(Paragraph 3.12 to 3.14)
- Advances amounting to Rs. 79.38 lakh were pending for adjustment during the financial year.
(Paragraph 3.16)
- The treasuries did not maintain the specimen signature of Sr.A.Os and payments were authorised without matching the signatures.
(Paragraph 3.17)
- Departmental officers had not carried out the prescribed inspections.
(Paragraph 3.18)

PART-1

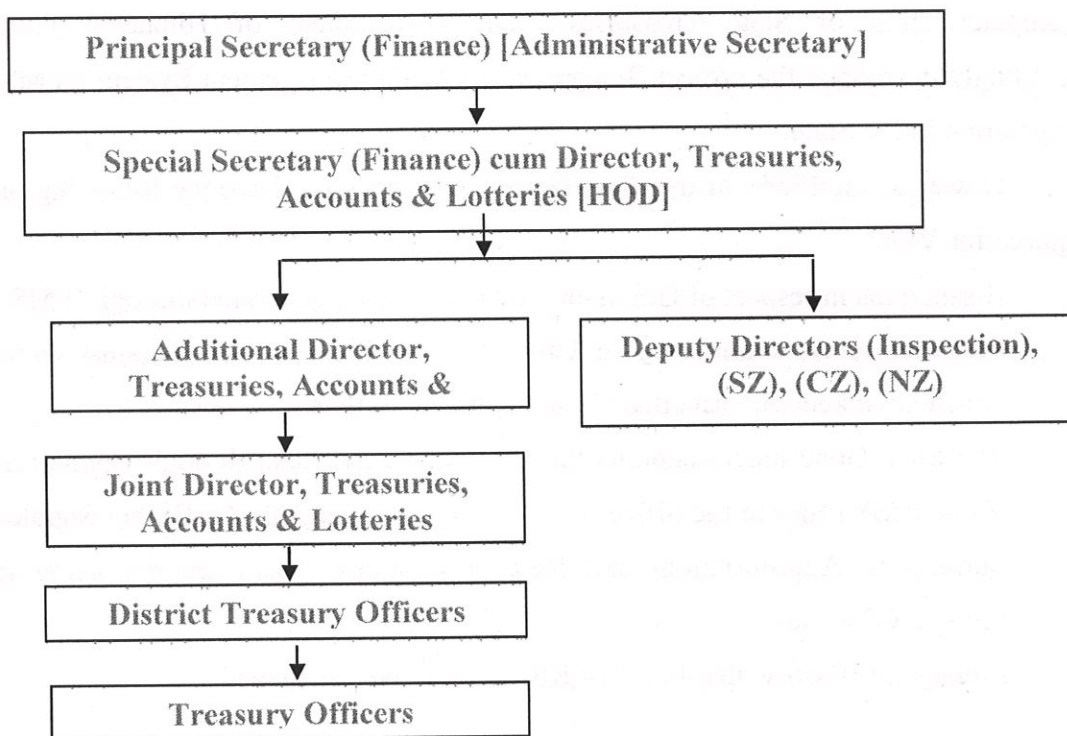
1.1 Introductory

Treasury is the basic unit of the State Government through which the financial administration of the State is conducted by the Government. All receipts due to the Government and all payment on the behalf of the Government are routed through Treasuries. Proper accounting of receipt and payments and timely submission of vouchers thereof assist not only in timely preparation of accounts but also helps in reflecting a true and fair view of the financial health of the State.

The State of Himachal Pradesh has 12 District Treasuries, one each located at district headquarters along with three treasuries i.e. Capital Treasury, Cyber Treasury and GST Treasury located at Shimla. In addition, three full-fledged Treasuries are located at Pangri, Kaza and Delhi. There are 90 Sub-Treasuries spread across the State. District Treasuries are headed by the District Treasury Officers and full-fledged Treasuries are Sub-Treasuries are headed by the Treasury Officers. The list of treasuries is available as **Annexure-I**.

1.2 Organizational chart

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



1.3 Manpower Deployment

The sanctioned strength, Men in position, shortage and percentage of shortage during the year 2022-23 is shown in **Table -1**

Table-1 Status of Sanctioned Strength and Men-in-Position

Sr.No.	Year	Sanctioned Posts	Men in position	Shortage	Percentage of Shortage
1	2022-23	931	603	328	35 %

1.4 Computerization of treasuries and transmission of treasury accounts/data.

All the treasuries of the State have been computerized completely and integrated with IFMS and they transmit the treasury accounts through electronic data to the office of Pr. Accountant General (A&E), Himachal Pradesh. The accounting data of all vouchers are fed in Voucher Level Compilation (VLC) application in office of Pr. Accountant General (A&E), Himachal Pradesh through bulk posting. However, accounting data of the vouchers of DA (Dearness Allowance), Pay Arrear, IR (Interim Relief) are being entered manually in VLC application as these items have not been digitalised yet.

1.5 Incomplete integration of IFMS with Voucher Level Compilation application.

Government of India, Ministry of Finance, Department of Expenditure, New Delhi in July 2010 approved a Central Assistance IT Scheme for the State Governments including Himachal Pradesh for implementation of the scheme under Mission Mode named "Computerization of State Treasuries". The Government of Himachal Pradesh has accordingly developed the project 'Integrated Financial Management System (IFMS)' and is in-operation in the State.

However, the IFMS of the State Government does not have the following provisions required for VLC:

- a) E-sanctions in respect of Grants-in-aid are not being generated through IFMS.
- b) The facility for monitoring of Utilisation Certificates (UCs) against Grants-in-aid vouchers linked with sanctions is not available in IFMS.
- c) The State Government submits the Original Budget data through Comma Separated Value (CSV) files to the office of Pr. Accountant General (A&E), but Supplementary, Surrenders, Appropriations and Re-appropriations orders are not being furnished through CSV files.
- d) Linkage of IFMS with e-kuber of RBI is yet to be established.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Delay in submission of monthly account by treasuries

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

During the year 2022-12, 12 District Treasuries and three Treasuries delayed the accounts of first and second lists by 1 to 18 days. Non-submission of monthly accounts on time to the office of Pr. Accountant General (A&E) results in delays in subsequent compilation process and generation of monthly civil accounts and the reports required to be generated on fixed time schedules. The details of the delays in rendition of monthly accounts by treasuries are shown in **Annexure-II**.

Recommendation:

The Department should ensure that the District treasuries/ Treasuries adhere to the time-lines for submission of accounts to the office of the Pr. Accountant General (A&E).

2.2 Correction of accounts after submission

Thirty-five requisitions for correction in accounts through revised accounts (TA-37) involving Rs. 42.47 lakh were received during 2023 in the office of Pr. Accountant General (A&E) from 09 District Treasuries/ Treasuries indicating that records were not being maintained properly at initial stage in these treasuries. The details are given in **Annexure-III**.

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

As on 31 March 2024, in four cases pertaining to two Treasuries, there was an aggregate difference of Rs. 17,12,884 (Dr.) and Rs. 1,46,480 (Cr.) between Bank and Treasury figures as per detail given in **Annexure-IV**.

Recommendation:

The necessary efforts may please be made to reconcile the difference.

2.4 Other issues noticed in the accounts

The following shortcomings were noticed during compilation and verification of accounts in the office of Pr. Accountant General (A&E):

- i. As per GPF Rules, the subscriptions to GPF are required to be mandatorily stopped three months before the retirement of the GPF subscribers. However, it was observed that in some cases the subscriptions to GPF were continued till retirement of the subscribers. Resultantly, the unauthorized credits were taken into account on which no interest was admissible. Similarly in retention cases, separate authority were be issued for such credits. The salary bills (DA arrears) of retired employees are required to be prepared, the payments should be made in cash. However, it was seen that DA arrears of retired subscribers were deposited in the GPF accounts of the retirees.
- ii. The GPF subscriptions of All India Services (AIS) officers are required to be booked under separate Minor Head i.e. 104 under Major Head 8009. But it was noticed that in some instances the GPF subscriptions of AIS officers were being booked under Minor Head 101 of Major Head 8009.
- iii. The Final Payment Authority of GPF issued by the office of Pr. Accountant General (A&E) is valid for three months. However, it was noticed that final payments to the retirees were not being made within stipulated period of three months from the date of issue of authority. Therefore, these authorities are returned to the office of Pr. Accountant General (A&E) for revalidation. This has resulted not only in delayed payments of GPF amounts to the retirees/nominees but also unnecessary correspondence and wastage of time.

Recommendation:

In view of the above, it is suggested that necessary provision may please be made in database through IT system to stop the GPF subscriptions before three months of the superannuation. It is also suggested that GPF Subscriptions may please be booked under the correct Minor head of account to ensure timely payment of GPF amount to subscribers.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF TREASURIES

Test check of the records during the inspection of District Treasuries and Treasuries revealed the following irregularities:

3.1 Treasuries/Sub Treasuries inspected during the year

During the year 2022-23 the Treasury Inspection Teams of the office of Pr. Accountant General (A&E) inspected 12 District Treasuries, one Capital Treasury, one Cyber Treasury and one GST Treasury at Shimla; two full-fledged Treasury at Kaza and Delhi (Total 17 Treasury). 56 Sub Treasuries located at different places in the State were also inspected. The details are available in **Annexure-V**.

3.2 Outstanding paras of Inspection Reports (IRs)

As on 31st March 2024 a total of 172 Inspection Reports (IRs) containing 568 paras were outstanding due to non-submission of replies. Out of these, 16 IRs containing 17 paras were outstanding for more than five years.

3.3 Late/ non-submission of first reply to Inspection Reports

The primary objective of inspection of Treasuries is to assist the State Government in establishing a system wherein Treasuries work strictly in accordance with the prescribed rules. Early rectification of irregularities pointed out by Treasury Inspection teams would have not only an impact on the effective working of Treasuries and but also on qualitative improvement in the accounts.

Rule 42 (f) of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017 provides that the initial replies to the paras contained in the IR are required to be submitted to the office of Pr. Accountant General (A&E) by the concerned District Treasury Officers/ Treasury Officers within one month from the date of issue of IRs.

However, it was noticed that 30 District Treasury Offices/ Treasury Offices had not submitted the initial replies to IRs within prescribed period. The delay ranged between four days to one year five months and eighteen days as detailed in **Annexure-VI**.

Recommendation:

The District Treasury Officers/ Treasury Officers should submit prompt reply of the observations of IRs within the stipulated period as prescribed under the rules, so that the pendency of old observations could be minimize.

3.4 Discrepancies in remittances made under National Pension System.

Test check of Himachal Pradesh On-line Treasury Information System (HPOLTIS) data for the year 2022-23 at District Treasuries/ Treasuries revealed that in 147 cases an amount of Rs. 5,99,674/- relating to National Pension System was not posted/ booked or partly posted by twelve District Treasury Officers and twenty-six Treasury Officers as detailed in **Annexure-VII**.

Recommendation:

The District Treasury Officers/ Treasury Officers may be ensured to complete posting/booking of NPS deductions every month to avoid any discrepancy.

3.5 Irregular payment of pensionary benefits amounting to Rs. 1,33,108/-

During inspection of District Treasuries/Treasuries, test check of records of pension payment revealed that two District Treasury Officers had made irregular payment of Rs.1,33,108/- to five family pensioners due to authorization of family pension to family pensioners even though they had attained age of 25 years. The details are given in **Annexure-VIII**.

Recommendation:

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

3.6 Irregular payment of pensionary benefits amounting to Rs. 9.54 lakh

Test check of pension payment records for the year 2022-23 during local inspection of District Treasuries/ Treasuries revealed that in 23 cases, excess payments of pension/ family pension amounting to Rs. 9,54,220/- were made **after the death** of pensioners/ family pensioners by six District Treasury Officers as detailed in **Annexure-IX**.

Recommendation:

The necessary checks may please be exercised to avoid excess/irregular payments to the pension/family pension.

3.7 Non grant of additional Pension Allowance

The Finance (Pension) Department, Government of Himachal Pradesh vide its O.M. No. Fin (Pen) A (3)-1/09 dated 23 April 2014 granted Pension Allowance at the rate of 5 per

cent, 10 per cent and 15 per cent of basic pension to the State Government pensioners, family pensioners, All India Services (AIS) pensioners of Himachal Pradesh cadre on attaining the age of 65 years, 70 years and 75 years respectively. The additional Pension Allowance was admissible w.e.f. 01 April 2014 and no Dearness Relief would be admissible on the Pension Allowance.

During inspection of District Treasuries, it was noticed that in 12 cases admissible Additional Pension Allowance was not being paid to the pensioners. The non-adherence of the above provisions along with reasons for non-authorization of pension allowances in favour of beneficiary may please be intimated to this office. The details given in **Annexure-X**.

Recommendation:

It is suggested that admissible additional pension allowance should be authorized in favor of the beneficiaries as per orders of the Government.

3.8 Irregular payment of Pension Allowance to dual pensioners/family pensioners

In partial modification of O.M. No. Fin (Pen)A(3)-1/09 dated 23 April 2014, the Finance department vide OM No. Fin (Pen)A(3)-1/09 dated 22.01.2015 ordered that Pension Allowance @ 5 per cent, 10 per cent & 15 per cent as the case may be, on attaining the age of 65 years, 70 years and 75 years respectively shall be admissible only on one Pension/Family Pension, whichever is higher, to the pensioners/family pensioners who are getting two pensions i.e. both Pension and Family Pension from State Government of H.P. w.e.f. 01 Jan 2015. This order is also applicable to AIS pensioners of Himachal Pradesh cadre.

During Test check of pension payment records for the year 2022-23, revealed that in seventy cases of irregular payment was made on account of additional Pension Allowance paid to dual pensioners/ family pensioners. The details are given in **Annexure-XI**.

Recommendation:

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

3.9 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2022-23 available in HPOLTIS system of District Treasuries/ Treasuries, it was noticed that payment amounting to Rs. 2.40 lakh made on account of Insurance Fund had been wrongly booked under Saving Fund by District Treasuries Shimla & Kalpa and Sub Treasuries Dodra Kwar, Chirgaon and Aut. The wrong

booking resulted in incorrect estimation of interest due on the Saving Fund. The details are given in **Annexure-XII**.

Recommendation:

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

3.10 Authorization of bills without Budget provision and in excess of sanctioned budget.

Rule 110 of Himachal Pradesh Treasury Rule & Detailed Treasury Procedure 2017 provides that the Treasuries shall process bills of DDOs only for those SOEs where budget allocations are available to the DDO.

During test check of data for the year 2022-23 in District Treasuries/ Treasuries, it was noticed that in 200 cases, 10 District Treasury Officers and 28 Treasury Officers had authorized an amount of Rs. 48.80 crore without budget provision under the SOEs. The details are shown in **Annexure- XIII**. Similarly in 195 cases, 10 District Treasury Officers and 37 Treasury Officers had authorized an amount of Rs. 19.17 crore in excess of sanctioned budget provision. Unauthorized drawal of funds is not only a violation of appropriation granted by the Legislature but also leads to financial indiscipline. The details are given in **Annexure-XIV**.

Recommendation:

It is suggested that proper control should be put in place to avoid excess expenditure over budget provisions or expenditure without budget provision and necessary approval may please be obtained from concerned authorities to regularize the above.

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

Rule 4(13) of Himachal Pradesh Civil Services Contributory Pension Rules 2006 provides that the DDOs shall prepare separate pay bills in respect of government servants joining service on or after 15 May 2003. The cheque drawing DDOs are also required to prepare separate pay bills in respect of the above employees.

During inspection of District Treasuries/ Sub-Treasuries for the year 2022-23, it was noticed that separate pay bills in respect of employees appointed on or after 15 May 2003 were not being prepared by some DDOs under eight District Treasuries and 45 Sub Treasuries. The details are depicted in **Annexure-XV**.

Recommendation:

It is suggested that the Treasury should insist upon the DDOs to submit separate pay bills in respect of Government servants appointed on or after 15th May 2003 so as to ensure proper drawl and accountal of deductions under National Pension Scheme.

3.12 Short and excess payment of revised House Rent Allowance.

Finance (Regulation) Department, Government of Himachal Pradesh vide its O.M. No. Fin I B (7) 1/2012 dated 28 February 2012 revised the rates of House Rent Allowance with effect from 01 March 2012, keeping alive the old terms and conditions for grant of this allowance.

Test check of salary data through e-Salary module in District Treasuries/ Treasuries, revealed that in 87 cases pertaining to 23 Treasuries short payment of HRA had been made. Similarly in 20 cases pertaining to one District Treasury and 09 Sub-Treasuries, excess payment of HRA had been made. The detail is given in **Annexure- XVI & XVII.**

Recommendation:

It may please be ensured that House Rent Allowance may be authorized as per entitlement and to avoid excess payment.

3.13 Short and excess payment of fixed Medical Allowances

Health Department, Government of Himachal Pradesh vide order No. HFW-B(A)8-1/2003-(Loose) dated 14 July 2017 revised the rates of Fixed Medical Allowance from Rs. 350/- P.M. to Rs. 400/- P.M. with effect from 01 June 2017 while keeping alive the old terms and conditions for grant of this allowance.

During inspection of Treasuries, it was noticed that in two cases relating to two Sub Treasuries, short payment of Rs. 2,700/- of Fixed Medical Allowance was made. Similarly in seven cases relating to four Treasuries, excess payment of Rs. 36,614/- on account of fixed Medical Allowance was made. The details are given in **Annexure-XVIII & XIX.**

3.14 Short and excess recovery on account of attached vehicles

Special Secretary (Finance—Expenditure) to the Government of Himachal Pradesh, vide letter No. Fin-I-I-14-1/92 Vol-II dated 8 September 2010 revised the fixed minimum

charges for Government vehicle attached with officers of the State Government w.e.f. 1 September 2010 as given in the Table-3 below:

Table – 2 Rates of fixed minimum charges

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

During inspection of District Treasuries and Treasuries, it was noticed that in twelve cases relating to nine Treasuries, deductions on account of attached vehicle was made at excess rates which resulted in excess payment of Rs. 22,000 /- as detailed in **Annexure-XX**. Similarly, fifteen cases relating to eight Sub-Treasuries, deductions on account of attached vehicle were made at less rates which resulted in short payment of Rs. 3,613 /- as detailed in **Annexure-XXI**.

Recommendation:

It is suggested that the Government notification issued from time to time in respect of Government vehicles attached with officers of the State Government may please be adhered strictly.

3.15 Non-stoppage of GPF contribution during three months before retirement

In accordance with the provisions contained in Rule 134 of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, deduction on account of GPF subscription shall be stopped mandatorily three months prior to retirement. DDO shall ensure that there is no deduction towards funds made for the last three months. The Treasuries were also required to ensure that there is no deduction towards the GPF subscription in the last three months of service.

During inspection of District Treasuries and Treasuries, it was noticed that in 71 cases pertaining to seven District Treasuries and 17 Sub-Treasuries, irregular deduction of Rs.49,39,609/- was made on account of GPF subscription made for the last three months before retirement of the Government servant. The details are shown in **Annexure-XXII**.

Recommendation:

The subscriptions to the GPF should be stopped three months before the superannuation of Government Servant. The Department should make provisions in the IT system to ensure the compliance of this rule.

3.16 Non adjustment of advances amounting to Rs. 79,38,468/-

In accordance with the provisions contained in Rules 185 & 186 of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, the District Treasury Officers/ Treasury Officers may authorize advance drawl of the amount of Rs. 10,000/- only for each Head of Office and no subsequent advance shall be permitted by him unless first advance is duly accounted for. The advance shall have to be duly adjusted during the same financial year. It shall be the responsibility of the DDO concerned to get the advance adjusted during the same financial year in which it is drawn. Further, as per Rule 192 of the rules *ibid*, the District Treasury Officers/ Treasury Officers shall enter advances separately in the Advance Register. They shall monitor that these advances are accounted for within the same financial year.

During inspection of District Treasuries/ Treasuries/Sub-Treasuries for the year 2022-23, it was noticed that in 21 cases advances amounting to Rs. 79,38,468/- were not adjusted in same financial year by 12 Distt./Sub Treasuries. as detailed in **Annexure-XXIII**.

Recommendation:

It is recommended that instructions of the Government may be adhered and advance may please be adjusted with the approval of higher authorities under intimation to this office.

3.17 Failure to maintain specimen signatures of Senior Accounts Officers.

In accordance with the provisions contained in Rule 276 of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, before a District Treasury Officers/ Treasury Officers pays a bill on an authority or an order purporting to have been issued from the Audit Office, he shall verify the signature on the order by comparison with the specimen signature of signing officer.

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

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

Recommendation:

The District Treasury Officers/ Treasury Officers may please adhere the provisions contained in Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017 in such cases.

3.18 Non-conducting of inspection by the departmental officers

Rule 42 (d) of Himachal Pradesh Treasury Rules & Detailed Treasury Procedure 2017, prescribes that Zonal Deputy Director (Inspection) shall make a systematic inspection

of each District Treasury and Sub Treasury once a year, and in no case more than 18 months shall elapse between two inspections or as may be required by the Director, Treasuries, Accounts and Lotteries. The DTO shall inspect every Sub Treasury within the district once a year or as frequently as may be required by the Director, Treasuries, Accounts and Lotteries.

As per the information supplied by the Director, Treasuries, and Accounts & Lotteries, Himachal Pradesh, nine treasuries had not been inspected by the concerned authorities as per prescribed periodicity. The details are shown in **Annexure-XXV**.

Recommendation:

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

PART-4

I.T. Controls & I.T. Security

IFMS is being run on the web page and access to this has been provided to the users through login passwords of the concerned sector in accordance with the role and function of users. During local inspections of Treasuries for the year 2022-23, following deficiencies were noticed: -

4.1 Non availability/ slow functioning of Internet facility.

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

During local inspection of District Treasuries/Treasuries it was noticed that in one District Treasury and three Sub Treasuries internet facility was very slow to run the day-to-day office work in the treasuries as detailed in **Annexure-XXVI**.

Recommendation:

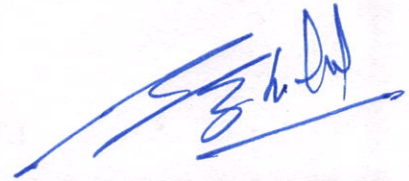
It is suggested that the matter may please be taken up with IT wing for the smooth functioning of treasuries.

5. Inadequate response to findings of Inspection:

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

A review of the Inspection Reports issued to 12 District Treasuries, one Capital Treasury, one Cyber Treasury, one GST Treasury three full fledged Treasuries and 90 Sub Treasuries revealed that 568 paragraphs relating to 172 Inspection Reports remained outstanding at the end of 31st March 2024. Out of these 16 Inspection Reports containing 17

paragraphs had not been settled for more than five years. The year-wise position of the outstanding Inspection Reports and paragraphs is detailed in **Appendix-'A'**.



Deputy Accountant General
(A/cs & VLC)

ANNEXURE- I

LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2022-23

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
	Bilaspur District		Kinnaur District
1.	District Treasury Bilaspur	37.	District Treasury Kinnaur at Reckong Peo
2.	Sub-Treasury Ghumarwin	38.	Sub-Treasury Pooh
3.	Sub-Treasury Nainadevi at Swarghat	39.	Sub-Treasury Sangla
4.	Sub-Treasury Jhandutta	40.	Sub-Treasury Moorang
	Chamba District	41.	Sub-Treasury Nichar
5.	District Treasury Chamba		Kullu District
6.	Pangi Treasury	42.	District Treasury Kullu
7.	Sub-Treasury Dalhousie	43.	Sub-Treasury Ani
8.	Sub-Treasury Chowari	44.	Sub-Treasury Banjar
9.	Sub-Treasury Bharmour	45.	Sub-Treasury Nirmand
10.	Sub-Treasury Tissa	46.	Sub-Treasury Manali
11.	Sub-Treasury Salooni		Lahaul & Spiti District
12.	Sub-Treasury Holi	47.	Distt. Treasury Lahual &. Spiti at Keylong
13.	Sub-Treasury Sihunta	48.	Sub-Treasury Udaipur
14.	Sub-Treasury Bhalai	49.	Kaza Treasury
	Hamirpur District		Mandi District
15.	District Treasury Hamirpur	50.	District Treasury Mandi
16.	Sub-Treasury Barsar	51.	Sub-Treasury Sunder Nagar
17.	Sub-Treasury Nadaun	52.	Sub-Treasury Joginder Nagar
18.	Sub-Treasury Sujampur Tihra	53.	Sub-Treasury Karsog
19.	Sub-Treasury Bhoranj	54.	Sub-Treasury Sarkaghat
	Kangra District	55.	Sub-Treasury Chachiot
20.	District Treasury Kangra at Dharamshala	56.	Sub-Treasury Thunag
21.	Sub-Treasury Kangra	57.	Sub-Treasury Nihri
22.	Sub-Treasury Dehra	58.	Sub-Treasury Lad-Bhadhol
23.	Sub-Treasury Indora	59.	Sub-Treasury Sandhol
24.	Sub-Treasury Nurpur	60.	Sub-Treasury Bali Chowki
25.	Sub-Treasury Palampur	61.	Sub-Treasury Kotli
26.	Sub-Treasury Jaisinghpur	62.	Sub-Treasury Aut
27.	Sub-Treasury Jawali	63.	Sub-Treasury Padhar
28.	Sub-Treasury Fatehpur	64.	Sub-Treasury Baldwara
29.	Sub-Treasury Khundian	65.	Sub-Treasury Dharampur
30.	Sub-Treasury Rakkar	66.	Sub-Treasury Ner-Chowk
31.	Sub-Treasury Baijnath		Shimla District
32.	Sub-Treasury Kasba-Kotla	67.	Capital Treasury, Shimla
33.	Sub-Treasury Dheera	68.	District Treasury, Shimla
34.	Sub-Treasury Baroh	69.	Cyber Treasury Shimla
35.	Sub-Treasury Shahpur	70.	GST Treasury Shimla
36.	Sub-Treasury Nagrota Bagwan	71.	Sub-Treasury, Suni

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
72	Sub-Treasury Chopal	92	Sub-Treasury Kamrau
73	Sub-Treasury Jubbal	93	Sub-Treasury Dadahu
74	Sub-Treasury Kotkhai	94	Sub-Treasury Nohradhar
75	Sub-Treasury Rampur		Solan District
76.	Sub-Treasury Rohru	95	District Treasury Solan
77	Sub-Treasury Theog	96	Sub-Treasury Arki
78	Sub-Treasury Kumarsain	97	Sub-Treasury Kandaghat
79	Sub-Treasury Nankhari	98	Sub-Treasury Kasauli
80	Sub-Treasury Junga	99	Sub-Treasury Nalagarh
81	Sub-Treasury Kupvi	100	Sub-Treasury Ramshahar
82	Sub-Treasury Nerwa	101	Sub-Treasury Krishangarh
83	Sub-Treasury Tikkar	102	Sub-Treasury Mamleeg
84	Sub-Treasury Chirgaon	103	Sub-Treasury Darlaghat
85.	Sub-Treasury Dodra-Kwar		Una District
	Sirmour District	104	District Treasury Una
86.	District Treasury Sirmour at Nahan	105	Sub-Treasury Haroli
87.	Sub-Treasury Pachhad	106	Sub-Treasury Bangana
88.	Sub-Treasury Paonta Sahib	107	Sub-Treasury Amb
89.	Sub-Treasury Rajgarh		Delhi
90.	Sub-Treasury Shillai	108	Delhi Treasury
91	Sub-Treasury Sangrah		

ANNEXURE-II (Para-2.1)

Delay in rendition of monthly account

Month	Name of Treasury	Delay in days	
		Ist List	IInd List
04/22	Dharamshala	02	--
	Delhi	03	--
	Kaza	02	--
	Pangi	01	--
	Solan	01	--
	Shimla(o)	01	--
	Kalpa	--	02
	Nahan	--	01
05/22	Delhi	01	02
	Kalpa	01	--
	Kaza	--	05
06/22	Delhi	06	03
	Kaza	05	05
07/22	Delhi	02	02
	Kaza	02	04
08/22	Delhi	11	06
	Keylong	01	--
	Pangi	05	02
09/22	Kaza	04	--
	Delhi	--	05
10/22	Chamba	01	--
	Delhi	04	07
	Kaza	04	05

	Nahan	--	01
11/22	Delhi	04	04
	Kaza	06	05
	Pangi	04	--
	Kalpa	--	01
12/22	Delhi	04	03
	Kaza	05	16
	Pangi	02	--
	Dharamshala	--	01
	Kalpa	--	01
	Nahan	--	01
	Shimla(c)	--	01
01/23	Hamirpur	01	--
	Kaza	02	01
	Shimla(c)	01	01
02/23	Delhi	03	06
	Kaza	10	04
	Pangi	03	--
	Nahan	--	01
03/23	Delhi	04	--
	Kaza	04	11
	Bilaspur	--	02
	Dharamshala	--	04
	Delhi	--	10
	Hamirpur	--	02
	Keylong	--	18
	Kalpa	--	16
	Kullu	--	13
	Mandi	--	16
	Nahan	--	02
	Pangi	--	02
	Solan	--	16
	Shimla(o)	--	02
	Shimla(c)	--	16

ANNEXURE-III (Para-2.2)

Correction of accounts after submission

Month	Name of District Treasuries	No. of requisition	(In Rs.)
6/22,7/22,11/22,12/22(2),2/23,3/23	Kangra	07	297423
4/22,6/22,10/22(2),11/22,1/23(4),2/23(2),3/23	Shimla	12	493962
1/23	Bilaspur	01	9000
6/22	Shimla(c)	01	48322
6/22,12/22	Nahan	02	18909
11/22(2),12/22(2)	Mandi	04	143233
9/22,10/22	Chamba	02	9922
5/22(2),9/22,3/23	Kullu	04	2313561
8/22,10/22	Kinnaur	02	912219
Total		35	4246551

ANNEXURE-IV (Para 2.3)**Treasury wise detail of discrepancies in RBD figures**

Sr No.	Month	Treasury	Bank figure	Treasury figure	Difference	Adjusted	Net balance	
							Dr	Cr
01	06/2018	D.T Shimla	58844336 Dr	58844386 Cr	50 Cr	15863265 Dr in 7/18 50 Dr in 11/18 9144045 Cr in 10/22 4162028 Cr in 1/23 471236 Cr in 12/23 479072 Cr in 1/24	1606884	0
02	11/2022	D.T. Shimla	2862078358 Dr	2862079358 Cr	1000 Cr	0	0	1000
03	06/2021	D.T Nahan	29358 Dr	174838 Cr	145480 Cr	0	0	145480
04	03/2023	D.T. Nahan	1004826602 Dr	1004720602 Cr	106000 Dr	0	106000	0
Total							1712884	146480

ANNEXURE-V (Para- 3.1)

Detail of District Treasuries/Sub Treasuries inspected by the Office of the Pr. Accountant General. (A&E), Himachal Pradesh. Shimla, during 2023-24 for the year 2022-23

Sl. No	Distt. Treasury/Treasury	Period of Inspection	Sl.No	Sub-Treasury	Period of Inspection
1.	Distt. Treasury, Bilaspur	2022-23	1.	Ghumarwin	2022-23
2.	Distt. Treasury, Chamba	2022-23	2.	Bhalai	2022-23
3	Distt. Treasury, Hamirpur	2022-23	3.	Chowari	2022-23
4.	Distt. Treasury Kangra at Dharamshala	2022-23	4.	Dalhousie	2022-23
5.	Distt. Treasury, Kullu	2022-23	5.	Bharmour	2022-23
6.	Distt. Treasury Kinnaur at Reckong Peo	2022-23	6.	Holi	2022-23
7.	Distt. Treasury Lahaul Spiti at Keylong	2022-23	7.	Sihunta	2022-23
8.	Distt. Treasury, Mandi	2022-23	8.	Barsar	2022-23
9.	Capital Treasury Shimla	2022-23	9.	Bhoranj	2022-23
10.	Distt. Treasury, Shimla (Ordinary)	2022-23	10.	Nadaun	2022-23
11.	Distt. Treasury Sirmour at Nahan	2022-23	11.	Kangra	2022-23
12.	Distt. Treasury, Solan	2022-23	12.	Dehra	2022-23
13.	Distt. Treasury, Una	2022-23	13.	Palampur	2022-23
14.	Kaza (full fledged Treasury)	2022-23	14.	Khundian	2022-23

15	G.S.T. Treasury	2022-23	15.	Nurpur	2022-23
16	Delhi Treasury	2022-23	16.	Rakkar	2022-23
17	Cyber Treasury	2022-23	17.	Kasba Kotla	2022-23
			18.	Shahpur	2022-23
			19.	Baroh	2022-23
			20.	Nagrota	2022-23
			21.	Baijnath	2022-23
			22.	ST, Manali	2022-23
			23.	Nichar	2022-23
			24.	Moorang	2022-23
			25.	Pooh	2022-23
			26.	Sangla	2022-23
			27.	Udaipur	2022-23
			28.	Baldwara	2022-23
			29.	Aut	2022-23
			30.	Dharampur	2022-23
			31.	Kotli	2022-23
			32.	Ladbharol	2022-23
			33.	Nerchowk	2022-23
			34.	Sarkaghat	2022-23
			35.	Sundernagar	2022-23
			36.	Rampur	2022-23
			37.	Nankhari	2022-23
			38.	Dodrakwar	2022-23
			39.	Jubbal	2022-23
			40.	Kotkhai	2022-23
			41.	Chirgaon	2022-23
			42.	Rohru	2022-23
			43.	Tikkar	2022-23
			44.	Theog	2022-23
			45.	Paonta Sahib	2022-23
			46.	Arki	2022-23
			47.	Kandaghat	2022-23

			48.	Kasauli	2022-23
			49.	Krishangarh	2022-23
			50.	Nalagarh	2022-23
			51.	Ramshehar	2022-23
			52.	Mamleeg	2022-23
			53.	Darlaghat	2022-23
			54.	Bangana	2022-23
			55.	Haroli	2022-23
			56.	Amb	2022-23

ANNEXURE-VI (Para- 3.3)

Late submission of 1st replies of Inspection Reports

Sr. No.	Name of Treasury	Date of Dispatch of IR's	Due date of 1 st Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1.	DT Keylong	29-11-2022	28-12-2022	27-02-2023	-	02	-
2.	ST Dodra Kwar	23-11-2021	22-12-2021	09-06-2023	01	05	18
3.	ST Aut	24-06-2023	25-07-2023	29-07-2023	-	-	04
4.	ST Baldwara	24-01-2022	25-02-2022	07-03-2022	-	-	10
5.	ST Bhoranj	26-11-2022	27-12-2022	19-02-2023	-	01	23
6.	Cyber Try. Shimla	21-12-2022	20-01-2023	20-02-2023	-	01	-
7.	DT Nahan	11-10-2022	10-11-2022	09-12-2022	-	01	-
8.	DT Hamirpur	14-09-2022	14-10-2022	03-11-2022	-	-	20
9.	DT Kullu	28-03-2023	27-04-2023	21-08-2023	-	03	25
10.	ST Ghumarwin	12-01-2022	13-02-2022	25-02-2022	-	-	12
11.	GST Treasury	04-09-2022	03-10-2022	20-02-2023	-	04	17
12.	ST Kasbakotla	11-03-2022	12-04-2022	26-05-2022	-	01	14
13.	ST Moorang	09-12-2021	08-01-2022	19-02-2022	-	01	11
14.	Try. Delhi	12-04-2022	13-05-2022	28-05-2022	-	-	15
15.	Try. Kaza	30-08-2022	30-09-2022	31-08-2023	-	11	01
16.	ST Palampur	28-03-2023	27-04-2023	20-07-2023	-	02	23

17.	ST Pooh	30-08-2022	29-09-2022	04-11-2022	-	01	06
18.	ST Nerchowk	09-12-2021	08-01-2022	17-02-2022	-	01	09
19.	ST Baroh	10-04-2023	09-05-2023	21-06-2023	-	01	12
20.	ST Bhalei	26-11-2021	25-12-2021	10-02-2022	-	01	16
21.	ST Bharmour	26-11-2021	25-12-2021	25-02-2022	-	02	-
22.	ST Dehra	15-03-2022	14-04-2022	28-05-2022	-	01	14
23.	ST Holi	26-11-2021	25-12-2021	07-03-2022	-	02	10
24.	ST Kangra	28-03-2023	29-04-2023	20-07-2023	-	02	21
25.	ST Kasauli	12-05-2022	11-06-2022	08-07-2022	-	-	27
26.	ST Khundian	24-01-2022	25-02-2022	30-04-2022	-	02	05
27.	ST Kotli	18-01-2022	17-02-2022	15-03-2022	-	-	26
28.	ST Nadaun	04-03-2022	03-04-2022	26-05-2022	-	01	23
29.	ST Rakkar	15-03-2022	14-04-2022	26-05-2022	-	01	12
30.	ST Shahpur	24-01-2022	25-02-2022	20-04-2022	-	01	26

ANNEXURE- VII (Para- 3.4)

Non Posting of deducted amount in respect of NPS

Sr No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No of Cases	Amount
1	ST Amb	2021-23	01	18	18982
2	ST Arki	2021-22	01	02	1827
3	ST Baijnath	2022-23	02	01	8018
4	ST Baldwara	2021-22	01	01	298
5	ST Bangana	2021-23	01	11	11739
6	DT Nahan	2022-23	09	07	24154
7	DT Kangra	2022-23	08	01	942
8	DT Shimla	2022-23	01	12	60363
9	DT Bilaspur	2022-23	06	01	5000
10	ST Dharampur	2021-23	02	04	8084
11	DT Kalpa	2022-23	09	04	23761
12	DT Chamba	2022-23	03	11	126367
13	DT Hamirpur	2022-23	10	04	15872
14	DT Kullu	2022-23	10	03	3616
15	DT Mandi	2022-23	06	03	7378
16	DT Solan	2022-23	08	06	11422
17	DT Una	2022-23	06	07	7579
18	ST Haroli	2022-23	01	02	1988
19	ST Krishangarh	2021-22	02	01	1337
20	ST Ladbharol	2022-23	02	01	525
21	ST Moorang	2021-22	02	02	3821
22	ST Nalagarh	2021-23	02	04	10283
23	ST Nankhari	2022-23	02	02	1524
24	Try. New Delhi	2022-23	01	03	54859
25	ST Nurpur	2022-23	03	02	1167
26	ST Pooh	2022-23	01	01	1104

27	ST Rampur	2022-23	02	02	1380
28	ST Ramshehar	2022-23	03	02	8588
29	ST Nerchowk	2021-23	01	04	7300
30	ST Jubbal	2022-23	04	01	390
31	ST Kasauli	2022-23	04	02	3166
32	ST Kotkhai	2022-23	04	01	2553
33	ST Nagrota Bagwan	2022-23	05	01	342
34	ST Nichar	2022-23	02	10	115307
35	ST Rohru	2021-22	06	01	770
36	ST Sundernagar	2022-23	02	04	26616
37	ST Paonta Sahib	2021-23	03	03	15208
38	ST Theog	2021-22	02	02	6044
Total				147	599674

ANNEXURE- VIII (Para- 3.5)

Excess payment of Family pension after attaning the age of 25 years

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment/	No. of cases	By Bank	By Try.	Treasury wise Total
1.	DT Kangra	2022-23	13	Excess Payment	01			71190
2	DT Chamba	2022-23	01	Excess Payment	04			61918
Total					05			133108

ANNEXURE- IX (Para- 3.6)

Excess/Irregular payment of Pension after death of Pensioners

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment	No. of cases	By Bank	By Try.	Treasury wise Total
1.	DT Nahan	2022-23	07	Irregular payment of pension after death of pensioners	04			41352
2	DT Shimla	2022-23	12	-do-	02			138594
3	DT Bilaspur	2022-23	04	-do-	01			422749
4.	DT Chamba	2022-23	02	-do-	04			40128
5	DT Hamirpur	2022-23	12	-do-	05			75873
6	DT Una	2022-23	07	-do-	07			235524
Total					23			954220

ANNEXURE- X (Para- 3.7)

Non grant of Additional Pension Allowance

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases
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1	DT Nahan	2022-23	12	03
2.	DT Kangra	2022-23	10	06
3.	DT Hamirpur	2022-23	11	03
Total				12

ANNEXURE-XI (Para- 3.8)

Irregular Payment on account of Pension Allowance to dual pensioners/Family Pensioners.

Sr. No.	Name of Treasury	IR	Para No.	No. of Cases
1	DT Keylong	2022-23	12	03
2	DT Nahan	2022-23	13(b)	06
3	DT Kangra	2022-23	12	07
4	DT Shimla	2022-23	09	03
5	DT Bilaspur	2022-23	05	02
6	DT Kalpa	2022-23	03	04
7	DT Una	2022-23	03	05
8	DT Kullu	2022-23	03	02
9	DT Mandi	2022-23	07	25
10	Try. Kaza	2022-23	05	13
Total				70

ANNEXURE- XII (Para- 3.9)

Misclassification of payment made under Group Insurance Scheme

Sr No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Amount
1	ST Dodra Kwar	2021-23	05	55128
2	ST Chirgaon	2021-23	03	91391
3	DT Shimla	2022-23	03	20162
4	DT Kalpa	2022-23	05	54992
5	ST Aut	2021-23	05	18332
Total				240005

ANNEXURE- XIII (Para- 3.10)

Authorization of bills without budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Amount authorized without budget (Rs.in Lakh)
1.	DT Keylong	2022-23	02	05	05	194.20
2.	ST Amb	2021-23	02(a)	06	08	267.77
3.	ST Aut	2022-23	02	04	04	51.05
4.	ST Baldwara	2021-23	02	03	04	120.75
5.	ST Bangana	2021-23	03(a)	05	08	228.73
6.	ST Bhoranj	2021-23	02	02	02	80.92
7.	DT Nahan	2022-23	08(b)	03	06	136.89
8.	DT Kangra	2022-23	09	02	04	7.94

9.	DT Shimla	2022-23	06	04	04	97.35
10.	DT Bilaspur	2022-23	01(a)	03	06	227.55
11.	ST Dalhousie	2021-23	03	04	04	151.25
12.	DT Hamirpur	2022-23	02	08	17	614.43
13.	DT Kullu	2022-23	08(a)	06	06	130.94
14.	DT Mandi	2022-23	03(a)	01	01	11.67
15.	DT Solan	2022-23	09	05	07	227.82
16.	DT Una	2022-23	05(a)	02	05	86.67
17.	ST Ghumarwin	2021-23	03	06	08	101.59
18.	ST Haroli	2021-23	03(a)	05	10	352.35
19.	ST Kasbakotla	2021-23	03	05	09	526.25
20.	ST Nalagarh	2021-23	04(b)	03	06	122.15
21.	Try. New Delhi	2021-23	02	01	01	0.17
22.	ST Palampur	2022-23	01	04	06	40.66
23.	ST Baroh	2022-23	01	03	04	125.73
24.	ST Barsar	2021-23	02	04	04	110.90
25.	ST Bharmour	2021-23	02	03	05	45.63
26.	ST Dehra	2021-23	02	04	06	79.11
27.	ST Holi	2021-23	02	04	04	43.54
28.	ST Kandaghat	2021-23	01(a)	03	03	51.28
29.	ST Kangra	2022-23	03	04	06	36.17
30.	ST Kasauli	2022-23	01	02	04	47.21
31.	ST Khundian	2021-23	08(a)	03	04	46.85
32.	ST Kotkhai	2021-23	05	01	01	1.79
33.	ST Nadaun	2021-23	02	04	04	53.90
34.	ST Nagrota Bagwan	2021-23	01	02	04	51.13
35.	ST Rakkar	2021-23	02(a)	05	06	168.80
36.	ST Shahpur	2021-23	01	02	04	21.53
37.	ST Paonta Sahib	2021-23	02	05	05	23.37
38.	ST Udaipur	2022-23	04	04	05	194.20
Total					200	4880.24

ANNEXURE- XIV (Para- 3.10)

Authorization of payment in excess of sanctioned budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Excess amount authorized (in lakh)
1	DT Keylong	2022-23	04	03	03	8.03
2	ST Tikkar	2022-23	02	02	02	16.75
3	ST Amb	2021-23	02(b)	05	05	27.27

4	ST Aut	2022-23	03	02	02	16.77
5	ST Baijnath	2022-23	01	04	04	13.94
6	ST Bangana	2021-23	03(b)	04	04	47.87
7	ST Chirgaon	2021-23	02	04	04	24.12
8	ST Chowari	2021-23	04	03	03	17.87
9	DT Nahan	2022-23	08(a)	02	02	3.05
10	DT Kangra	2022-23	06	06	06	61.90
11	DT Bilaspur	2022-23	01(b)	08	08	65.29
12	ST Darlaghat	2021-23	01	12	12	102.57
13	ST Dharampur	2021-23	01	04	04	43.95
14	DT Chamba	2022-23	08	06	06	104.96
15	DT Hamirpur	2022-23	01	04	04	123.18
16	DT Kullu	2022-23	08(b)	04	04	146.68
17	DT Mandi	2022-23	03(b)	05	06	113.61
18	DT Solan	2022-23	03	05	06	88.14
19	DT Una	2022-23	5(b)	05	05	69.64
20	ST Ghumarwin	2021-23	02	02	02	2.73
21	ST Haroli	2022-23	03(b)	04	04	54.80
22	ST Krishangarh	2021-23	03	03	03	9.57
23	ST Ladbharol	2021-23	01	04	04	38.90
24	ST Mamleeg	2021-23	01	09	09	80.62
25	ST Moorang	2022-23	01	01	01	0.72
26	ST Nalagarh	2021-23	04(a)	01	01	5.62
27	ST Nankhari	2022-23	01	04	04	25.30
28	Try. Kaza	2022-23	01	01	01	0.02
29	ST Nurpur	2021-23	04	03	03	17.48
30	ST Palampur	2022-23	07	03	03	24.00
31	ST Rampur	2022-23	01	05	05	74.50
32	ST Sarkaghat	2021-23	01	06	06	34.25
33	ST Baroh	2022-23	02	01	01	12.29
34	ST Bhalei	2021-23	02	04	04	33.47
35	ST Bharmour	2021-23	03	04	04	9.10
36	ST Holi	2021-23	03	03	03	11.65
37	ST Kandaghat	2021-23	01(b)	03	03	49.78
38	ST Khundian	2021-23	08(b)	01	01	5.54
39	ST Nagrota Bagwan	2021-23	06	02	02	3.46
40	ST Nichar	2021-23	01	15	27	145.99
41	ST Rakkar	2021-23	02(b)	01	01	7.58
42	ST Rohru	2021-23	05	03	03	23.99
43	ST Sangla	2021-23	01	07	07	40.48
44	ST Shahpur	2021-23	03	03	03	14.64
45	ST Sihunta	2022-23	04	03	03	21.90
46	ST Theog	2021-23	01	04	05	52.66
47	ST Udaipur	2022-23	02	02	02	20.68
Total				180	195	1917.31

ANNEXURE- XV (Para- 3.11)

Non preparation of separate pay bills in respect of Govt. servants joining on or after 15-5-2003

Sr. No.	Name of Treasury	I.R.	Para No.
1.	CT Shimla	2022-23	07
2.	ST Amb	2021-23	03
3.	ST Arki	2022-23	02
4.	ST Aut	2022-23	04
5.	ST Baijnath	2022-23	03
6.	ST Baldwara	2022-23	03
7.	ST Bangana	2021-23	02
8.	ST Bhoranj	2021-23	01
9.	ST Chowari	2021-23	02
10.	DT Nahan	2022-23	11
11.	DT Kangra	2022-23	07
12.	ST Darlaghat	2021-23	02
13.	ST Dalhousie	2021-23	02
14.	DT Chamba	2022-23	07
15.	DT Hamirpur	2022-23	03
16.	DT Kullu	2022-23	16
17.	DT Solan	2022-23	06
18.	DT Una	2022-23	02
19.	ST Ghumarwin	2021-23	05
20.	ST Haroli	2021-23	02
21.	ST Krishangarh	2021-23	01
22.	ST Ladbharol	2021-23	05
23.	ST Mamleeg	2021-23	02
24.	ST Moorang	2021-23	04
25.	ST Nankhari	2022-23	03
26.	Try. Kaza	2022-23	04
27.	ST Nurpur	2021-23	02
28.	ST Palampur	2022-23	09
29.	ST Pooh	2022-23	03
30.	ST Rampur	2022-23	03
31.	ST Ramsehar	2021-23	02
32.	ST Sarkaghat	2021-23	03
33.	ST Barsar	2021-23	03
34.	ST Bhalei	2021-23	04
35.	ST Bharmour	2021-23	04
36.	ST Dehra	2021-23	03
37.	ST Holi	2021-23	04
38.	ST Jubbal	2021-23	03
39.	ST Kandaghat	2021-23	03
40.	ST Kasauli	2022-23	03
41.	ST Khundian	2021-23	03
42.	ST Kotkhai	2021-23	03
43.	ST Kotli	2021-23	03
44.	ST Nadaun	2021-23	03
45.	ST Nagrota Bagwan	2021-23	02
46.	ST Rakkar	2021-23	03

47.	ST Rohru	2021-23	04
48.	ST Sangla	2021-23	02
49.	ST Shahpur	2021-23	02
50.	ST Sihunta	2022-23	02
51.	ST Sundernagar	2021-23	01
52.	ST Paonta Sahib	2021-23	04
53.	ST Udaipur	2022-23	01

ANNEXURE- XVI (Para- 3.12)

Less Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1	ST Dodra Kwar	2021-23	03	09
2	ST Aut	2022-23	01	02
3	ST Chirgaon	2021-23	01	04
4	ST Chowari	2021-23	01	02
5	ST Dalhousie	2021-23	01	01
6	ST Dharampur	2021-23	08	06
7	ST Nurpur	2021-23	01	12
8	ST Palampur	2022-23	02	02
9	ST Sarkaghat	2021-23	04	04
10	ST Barsar	2021-23	01	03
11	ST Bhalei	2021-23	01	01
12	ST Bharmour	2021-23	01	02
13	ST Dehra	2021-23	01	05
14	ST Holi	2021-23	01	02
15	ST Jubbal	2021-23	01	06
16	ST Khundian	2021-23	02(a)	01
17	ST Kotkhai	2021-23	01	05
18	ST Nadaun	2021-23	01	03
19	ST Nagrota Bagwan	2021-23	04	01
20	ST Rakkar	2021-23	01	02
21	ST Rohru	2021-23	01	11
22	ST Shahpur	2021-23	05	02
23	ST Paonta Sahib	2021-23	01	01
Total				87

ANNEXURE-XVII (Para- 3.12)

Excess Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	ST Dharampur	2021-23	07	02	1300
2.	DT Kullu	2022-23	09	02	800

3.	ST Nurpur	2021-23	06	02	1150
4.	ST Jubbal	2021-23	02	02	450
5.	ST Khundian	2021-23	02(b)	01	50
6.	ST Kotkhai	2021-23	02	01	300
7.	ST Nagrota Bagwan	2021-23	03	05	250
8.	ST Rohru	2021-23	02	03	1400
9.	ST Sihunta	2022-23	01	01	4400
10.	ST Paonta Sahib	2021-23	01	01	2400
Total				20	12500

ANNEXURE- XVIII (Para- 3.13)

Less Payment of fixed Medical Allowance.

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	ST Dharampur	2021-23	05	01	900
2.	ST Sihunta	2022-23	03	01	1800
Total				02	2700

ANNEXURE- XIX (Para- 3.13)

Excess Payment of fixed Medical Allowance.

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1	ST Dharampur	2021-23	06	01	600
2	ST Nurpur	2021-23	07	02	1900
3	ST Jubbal	2021-23	05	01	300
4	DT Una	2022-23	09	03	33814
Total				07	36614

ANNEXURE- XX (Para- 3.14)

Excess deduction of Govt. attached vehicle.

Sl. No.	Name of Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Excess Deduction
1	ST Arki	2022-23	03	Sh Keshav Ram , IP40-17767	1200
2	DT Solan	2022-23	05	Superintending Engineer I&PH Solan	4050
3	ST Mamleeg	2021-23	03	Sh Tara Sharma , IP41-10415	4725
4	ST Palampur	2022-23	05	Sh. Dalip Singh Patail IP26-10619	900
5	ST Sarkaghat	2021-23	02	1. Sh. Rahul Jain I.P. No. 01-26862 2. Sh. Jafar Iqbal I.P. No. 01-25885 3. Sh. Vinod Kumar I.P. No. 12-14142 4. Kumari Ashmita I.P. No.16-11067	5175
6	ST Kangra	2022-23	04	Sh. Sushil Kumar I.P. No. 14-12699	1800
7	ST Nichar	2021-23	03	Smt. Bimla Devi, SDM IP40-13941	1725
8	ST Rohru	2021-23	03	Sh. Sanjeev Kumar I.P. No. 60-10459	975
9	ST Theog	2021-23	05	Sh. Prithi Pal Singh I.P. No. 07-10836	1450
	Total			12	22000

ANNEXURE- XXI (Para- 3.14)

Less deduction of Govt. attached vehicle.

Sl. No.	Name of Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Less Deduction
1.	DT Keylong	2022-23	05	1. Program Officer, ICDS IP24-20220377 2. Executive Engineer, JSV. IP24-20220377	150
2.	CT Shimla	2022-23	04	1. Asstt. Contt. (F&A) Transport Deptt. Shimla 2. D.O. (HIPA) Fair Lawns Shimla	638
3	DT Nahan	2022-23	10	1. Distt. Ayurvedic Officer Nahan 2. Superintendent of Police Nahan	50

4	DT Kangra	2022-23	01	1. Distt. And Session Judge Court-3 D/Shala 2. Integrated Child Dev. Ser. (Cell) D/Shala 3. HP Forest Ecosystem Climate Proofing Project	225
5	ST Dalhousie	2021-23	05	Sh. Yograj, I.P.-51-10002	1800
6	DT Hamirpur	2022-23	06	1. Regional Transport Officer, Hamirpur 2. Distt. Program Officer ICDS, Hamirpur 3. Executive Engineer, JSV Hamirpur	225
7	DT Kullu	2022-23	07	Regional Transport Officer, Kullu	75
8	DT Solan	2022-23	05	Joint commissioner state taxes & Excise	450
	Total			15	3613

ANNEXURE- XXII (Para-3.15)

Non stoppage of GPF contribution for the last three months before retirement

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1	DT Keylong	2022-23	01	02	43000
2	CT Shimla	2022-23	08	06	385000
3	ST Arki	2021-23	04	03	105001
4	ST Baijnath	2022-23	04	01	90000
5	ST Baldwara	2021-23	04	01	120000
6	ST Bangana	2021-23	04	03	90000
7	ST Bhoranj	2021-23	03	03	190000
8	DT Nahan	2022-23	03	04	289050
9	DT Kangra	2022-23	05	03	360000
10	DT Shimla	2022-23	05	06	324000
11	DT Hamirpur	2022-23	04	05	475000
12	DT Kullu	2022-23	06	03	197002
13	DT Solan	2022-23	04	06	371000
14	ST Ghumarwin	2021-23	06	03	285000
15	ST Haroli	2021-23	04	04	245556

16	ST Ladbharol	2021-23	03	01	180000
17	ST Palampur	2022-23	08	01	50000
18	ST Ramsehar	2021-23	01	01	120000
19	ST Sarkaghat	2021-23	05	03	220000
20	ST Barsar	2021-23	05	04	250000
21	ST Khundian	2021-23	01	01	100000
22	ST Nadaun	2021-23	05	02	100000
23	ST Nagrota Bagwan	2021-23	08	02	110000
24	ST Shahpur	2021-23	06	03	240000
Total				71	4939609

ANNEXURE - XXIII (Para- 3.16)

Non adjustment of advances.

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of cases	Amount	Remarks
1.	CT Shimla	2022-23	03	01	15000	Non adjustment of advances in financial year
2.	ST Bhoranj	2022-23	05	01	732413	-do-
3.	ST Chowari	2021-23	05	01	3700	-do-
4.	DT Nahan	2022-23	04	08	3140392	-do-
5.	DT Kullu	2022-23	12	01	26086	-do-
6.	ST Ghumarwin	2022-23	01	01	485	-do-
7.	ST Nurpur	2021-23	05	01	20382	-do-
8.	ST Pooh	2022-23	02	01	1500000	-do-
9.	ST Nerchowk	2021-23	03	02	35760	-do-
10.	ST Khundian	2021-23	04	01	1214	-do-
11.	ST Theog	2021-23	04	02	503036	-do-
12.	Try. Kaza	2022-23	02	01	1960000	-do-
	Total			21	7938468	

ANNEXURE- XXIV (Para- 3.17)

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.	ST Dodra Kwar	2021-23	08	03
2.	ST Tikkar	2021-23	05	02
3.	CT Shimla	2022-23	09	06
4.	ST Chirgaon	2021-23	05	03
5.	DT Shimla	2022-23	11	03
6.	ST Darlaghat	2021-23	03	05
7.	ST Kasbakotla	2022-23	02	08
8.	ST Nankhari	2022-23	04	08
9.	ST Rampur	2022-23	06	02
Total				40

ANNEXURE- XXV (Para-3.18)

Non conducting of inspection by the departmental officers.

Sr.No.	Name of Treasury
1.	Sub Treasury Dodra Kwar
2.	Sub Treasury Tikkar
3.	Sub Treasury Baldwara
4.	Sub Treasury Bhoranj
5.	Sub Treasury Nankhari
6.	Sub Treasury Palampur
7.	Sub Treasury Khundian
8.	Sub Treasury Nagrota Bagwan
9.	Sub Treasury Shahpur

ANNEXURE-XXVI (Para- 4.1)

Non-availability/slow functioning of internet facility in the Treasuries.

Sr.No.	Name of Treasury	Inspection Report	Para No.
1	DT Kullu	2022-23	15
2	ST Kasbakotla	2021-23	04
3	ST Ladbharol	2021-23	04
4	ST Tikkar	2021-23	04

Appendix 'A'

Year-wise breakup of outstanding IR and paras as on 31.03.2024:

Year	IR	Paras
2005-06	2	2
2006-07	1	1
2007-08	1	2
2012-13	1	1
2014-15	2	2
2015-16	3	3
2016-17	1	1
2017-18	5	5
2018-19	1	3
2019-20	14	35
2020-21	28	38
2021-22	43	89
2022-23	70	386
Total	172	568

Appendix A

Year-wise breakdown of outstanding IN and A as on 31.03.2018

Year	IN	A
2007-08	10	10
2008-09	10	10
2009-10	10	10
2010-11	10	10
2011-12	10	10
2012-13	10	10
2013-14	10	10
2014-15	10	10
2015-16	10	10
2016-17	10	10
2017-18	10	10
2018-19	10	10
2019-20	10	10
2020-21	10	10
2021-22	10	10
2022-23	10	10
Total	100	100