Annual Review on the Working of Treasuries in Himachal Pradesh for the Year 2017-2018.

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

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PREFACE

Treasury is the basic unit for recording financial transactions of the State Government through which the cash transactions of the Government are carried out. All receipts due to the Government and all payments on behalf of the State Government are routed through Treasuries. Therefore, Treasury is an important unit of the State Government in financial control.

For smooth functioning of the Treasuries, Himachal Pradesh Government has devised Codes, Manuals and administrative procedures. Any deviation from these rules and procedures on the part of Treasuries adversely affects the entire process of financial accountability. Treasuries, thus, play a very important role in assisting the Accountant General Office in preparation/ compilation of accounts which reflects financial status of the State.

It is, therefore, imperative to derive assurance that the Treasuries are organised and functioning in an appropriate manner, exercising essential controls with necessary checks and balances in place and have the requisite internal control structure to ensure that the accounts are free from material mis-statement so as to enable the maintenance of financial discipline. Inspection of Treasuries and review of vouchers is a mechanism through which this assurance is derived. A review of the working of Treasuries is conducted annually to highlight the weaknesses, irregularities/deficiencies in the functioning of the Treasuries and deviation from the rules and procedures which adversely affects the entire process of Financial Management and Accountability.

Annual Review on the working of Treasuries in Himachal Pradesh for the year 2017-18 has been compiled in accordance with paragraph 20.17 of the CAG's Manual of Standing Orders (A&E) Vol.I. It consists of three parts as under:-

Part 1 Introductory

Part 2 Defects noticed during the compilation and verification of accounts

Part 3 Defects and other irregularities noticed during the inspection of District Treasury Offices and Treasury Offices of Himachal Pradesh during the year 2017-18.

I hope this Annual Review will help as a guide for establishing a healthy system of Treasury administration in the State of Himachal Pradesh. Besides remedial action would be taken to remove the deficiencies pointed out in the review report and Treasuries will establish themselves as healthy units of Financial Administration of the State Government.

Shimla
Dated:

Accountant General (A&E)
Himachal Pradesh

HIGHLIGHTS

- **Correction of accounts involving Rs.213.53crore was carried out after receipt of accounts in the accounts office.**

(Paragraph 2.2)

- **170 Inspection report containing 542 paras, were outstanding at the end of 31st March, 2018.**

(Paragraph 3.1)

- **There was misclassification of expenditure amounting to Rs. 0.42crore on account of Pension, Rs.0.22crore under Group Insurance Scheme and Rs.0.06crore under interest head of account.**

(Paragraph 4.1.1 to 4.1.3)

- The treasuries authorised bills amounting to Rs. 12.98crore without budget and Rs.57.22crore in excess of available budget.

(Paragraph 4.2.1 & 4.2.2)

- **Security deposits of Rs.8.00crore received upto March, 2008 were not transferred as lapsed to Govt. Accounts.**

(Paragraph 4.4.2)

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

(Paragraph 4.5.1)

- There were cases of excess payment of Rs. 0.02crore and less payment of Rs. 0.04crore on account of pensionary benefits.

(Paragraph 4.6.1 & 4.6.2)

- Authorization of excess payment of Rs.27,000/- of GPF than sanctioned amount.

(Paragraph 4.6.6)

- **Difference of Rs.5.57crore in yearly statement Non Postal stamps as per sale statement and sale receipt booked under major head 0030.**

(Paragraph 4.7.5)

- The treasuries did not maintain the specimen signatures of Sr.AOs/AOs and payments were authorised without matching the signatures.

(Paragraph 4.8.1)

- Non conducting of inspection by the departmental officers.

(Paragraph 4.10.1)

- There were cases of less & excess payment of House Rent allowance, less & excess recovery on account of attached vehicles and standard license fee for Govt. accommodation .

(Paragraph 4.11.1, 4.11.3 & 4.11.4)

PART-1

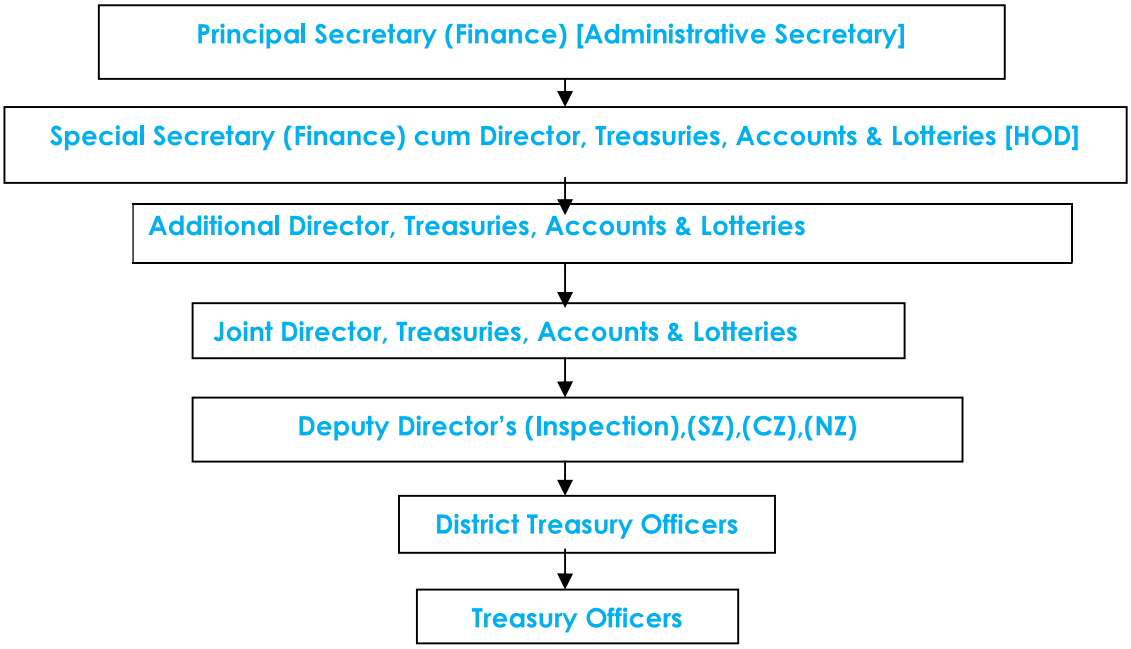
1.1 Introductory

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 &payments and timely submission of vouchers thereof assist not only in timely preparation of accounts but also reflects a true and fair view of the financial health of the State.

Himachal Pradesh has 12 District Treasuries, one Capital Treasury and one Cyber Treasury located at Shimla, three full fledged Treasuries at, Pangi, Kaza and Delhi and 85 Sub-Treasuries spread across the state. District Treasuries are headed by the District Treasury Officers. Three full fledged Treasuries (Pangi, Kaza and Delhi) and 85 other Sub-Treasuries are headed by the Treasury Officers (Annexure-I).

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 856 & 808 there were 559 and 534 persons inclusive of 103 and 125 class IV personnel were in position during 2015-16 & 2016-17 respectively indicating shortfall of 35 per cent and 34 per cent as shown in **Table-1** below:

Table-1

Sr.No.	Year	Sanctioned Posts	Man in position	Shortfall	Shortfall in percentage
1	2015-16	856	559	297	35
2	2016-17	808	534	274	34

In addition to above, eleven Computer Operators, 126 Data Entry Operators had been out-sourced by the department.

1.4 Inspection Coverage

All the 12 District Treasuries, Capital Treasury Shimla, Cyber Treasury Shimla, three full fledged Treasuries and 85 Sub Treasuries were inspected during the year 2017-18 by the Treasury Inspection Parties of the office of the Accountant General (A&E) H.P Shimla (Annexure-II).

1.5 Scope of inspection

District Treasuries/Treasuries were inspected with the following objectives:

a. Whether adequate internal control measures are in place and being adhered to.

b. Whether rules prescribed by the competent authority in the matter of financial transactions were dully observed;

c. Whether accounts are properly maintained;

d. Whether orders in force regarding the custody and handling of valuables in treasuries are adhered to.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Delay in rendition of monthly account

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

During the year 2016-17, five District Treasuries/Treasuries delayed the accounts of 1st list by 01 to 36 days and of 2nd list by 01 to 30 days. Non submission of monthly accounts on time to the Accounts Office results in delay in subsequent compilation process and generation of monthly accounts and reports required to be generated on fixed time schedules. The detail of delay in rendition of monthly accounts by treasuries is shown in Annexure-III.

2.2 Correction of accounts after submission

During 2016-17, 48 requisitions for correction in accounts involving Rs 213.53crore were received in Accounts Office from thirteen District Treasuries/Treasuries indicating that records are not being maintained properly at initial stage in these treasuries as per detail is given in Annexure-IV.

It was seen that Capital Treasury, Shimla proposed correction in accounts amounting to 210.95crore pertaining to the period August 2016 to March 2017 for accountal of the revenue under the Major Head 0040 during March 2017.

Recommendation:

This indicates that checks and balances for timely accountal of the revenue deposits and the reconciliation of the RBD balances with the agency banks needs to be put into place as it is fraught with the risk of short/non accountal of the revenue n the State Govt. Accounts.

2.3 Treasury-wise detail of discrepancies in the RBD figures

As on 31.3.2017, in 72 cases pertaining to 30 Treasuries, there was difference of Rs.70,85,64,690 Dr. and Rs.56,47,63,866 Cr. between bank and treasury figures as per detail given in Annexure-V . The department should make efforts to reconcile the difference on priority basis.

2.4 Computerization of Treasuries and transmission of Treasury Accounts/data.

All the treasuries (except Pangi) have been computerized completely integrated with IFMS. All the treasuries (except Pangi) are transmitting the Treasury accounts through physical mode, pdf form and electronic data in comma separate value file. The data of all vouchers are being entered through bulk posting.

Presently salary vouchers in respect of two treasuries (Pilot basis) are being received through digital signature with a view to discontinue submission of physical salary vouchers on stabilization of process.

2.5 Incomplete integration of IFMS with Voucher Level Compilation.

Government of India, Ministry of Finance, Department of Expenditure, New Delhi in July, 2010 approved a scheme under which Central Assistance was provided to the State

Government including Himachal Pradesh State government for implementation of Mission Mode Projects "Computerization of State Treasuries". This project in fact, relates to the integrated Financial Management System (IFMS) and is to be implemented by the State Government. Objective of this project was to fill the gaps in computerization, up gradation, expansion and interface requirements apart from basic computerization.

However, the following required changes in IFMS are still to be made by the State Government.

i) E-Sanction in respect of GPF advances (Debit) as well as Grants in aid have not been started and forwarded through IFMS.

ii) Monitoring of Utilisation Certificates (UCs) against Grants in Aid linked with sanctions is not yet started through IFMS.

iii) Data relating to debt management like sanction, noting, repayment demand calculation, interest calculation, issue of IDA Advice to RBI and reconciliation with PAO concerned etc. are not being submitted through comma separated value files.

iv) State Govt has is so far submitting only original budget document through comma separated value file but supplementary, surrender, appropriation and re-appropriation are not being received through comma separated file.

v) Compiled accounts in respect of HPPWD and I&PH Departments has not been made available through IFMS.

vi) Linkage of IFMS with e-kuber of RBI is yet to be established.

Recommendation:-

The department should ensure that the treasuries adhere to date-lines for submission of accounts to the Accounts Office, need for corrections at later stage should be eliminated and classification of expenditure should be checked at treasury level to avoid keeping the amount under treasury suspense.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF TREASURY OFFICES

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

3.1 Outstanding Inspection Reports and Paras

During the year 2017-18, 103 IRs (Including Director T&A) containing 620 Paras, have been issued and as detailed in Annexure-VI and 170 IRs containing 542 Paras were outstanding as on 31st March, 2018.

Recommendation: The primary objective of inspection of Treasury is to assist the State Government in establishing a system wherein Treasuries work strictly in accordance with the prescribed rules. Early rectification of irregularities pointed out by Treasury Inspection teams would therefore, have an impact on the efficient working of the system of Treasuries and qualitative improvement in accounts. Hence, there is a need on the part of DTO/TO for prompt response to the Inspection Reports (IRs).

3.2 Late/non-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 is required to be submitted to this office by the concerned District Treasury Officers/ Treasury Officers within one month from the date of issue of Inspection Report.

However, it was noticed that 62 District Treasury Officers/ Treasury Officers had not submitted the initial replies to Inspection Reports within prescribed with delay ranging as detailed in Annexure-VII. Further, 26 District Treasury Officers/Treasury Officers detailed in Annexure-VIII had failed to submit first reply to Inspection Reports for the year 2017-18 till 31 March, 2018.

4.1 Misclassification of expenditure

4.1.1 Misclassification of expenditure of Rs.41.81lakh under Pensionary Heads

During test check of data available in HPOLTIS[1] system for the year 2016-17, it was noticed that an amount of Rs.41.81lakh had been misclassified under the pensionary account heads as shown in Table-2 by District Treasury Officers/Treasury Officers detailed in Annexure-IX. The wrong classification resulted in wrong depiction of expenditure in accounts.

[1] HPOLTIS stands for Himachal Pradesh Online Treasury Information System

Table -2

Correct Head of Account	Nature of expenditure	Head of Account under which amount was wrongly booked	Amount (in Rupees)
2071-01-104-02	DCRG	**2071-01-102-02**	**8,70,328**
	Pension	2071-01-101-02 & 2071-01-105-01	33,11,068
Total			41,81,388

4.1.2 Misclassification of payment made under Group Insurance Scheme.

During test check of data for the year 2016-17 available in HPOLTIS system of District Treasuries/Treasuries, it was noticed that payment amounting to Rs. 4.65lakh made on account of Insurance Fund, had been wrongly booked under Saving Fund and similarly an amount of Rs.17.39lakh pertaining to payment on account of Saving Fund was wrongly booked in Insurance Fund by nine District Treasuries and eighteen Treasuries as detailed in Annexure-X . The wrong booking resulted in incorrect estimation of interest due on saving and Insurance Fund.

4.1.3 Interest on saving amounting to Rs. 6,21,046/- deposited under wrong sub major head.

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

During test check of receipt challans and receipt accounts for the year 2016-17 it was noticed that interest receipt of Rs. 6,21,046/- pertaining to State government was wrongly classified as interest receipt of Central Govt. under Major Head 0049-03 by four District Treasuries and seven Sub treasuries as per detail given in Annexure-XI .

***Recommendation*:**

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

4.2 Authorization of excess drawl

4.2.1 Authorization of Bills amounting to Rs. 12.98crore without Budget.

In accordance with the provisions contained in Rule 17.14 of Himachal Pradesh Financial Rules Volume-I, no Government servant, may without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under

the heads concerned and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

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

During test check of data for the year 2016-17 in District Treasuries/ Treasuries, it was noticed that in 105 cases, 12 District Treasury Officers and 20 Treasury Officers had authorized an amount of Rs.12.98 crore in respect of 85 DDOs where budget was not available as per details given in Annexure XII. It was seen that Sub treasury Aut and Sub treasury Rajgarh authorised drawl of Rs. 6.90 crore and Rs. 1.52 crore without budget during the year 2016-17 reflecting unauthorised drawl of funds in violation of appropriation granted by the legislature but also lead to financial indiscipline.

4.2.2 Authorization of funds amounting to Rs.57.22crore in excess of sanctioned Budget.

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

During inspection of Treasuries, it was noticed that 12 District Treasury Officers and 72 Treasury Officers authorized excess amount of Rs.57.22crore than available budget to 370 DDOs as per the details are given in Annexure-XIII. It was seen that District Treasury Chamba (Rs. 2.20 crore), District Treasury Mandi (Rs.3.03 crore), District Treasury Shimla (Rs. 1.97 crore), Sub treasury Kangra (Rs. 13.57 crore) and Sub Treasury Nalagarh (Rs. 2.48 crore) drew in excess of the sanctioned budget during the year 2016-17.

Recommendation:

The online system of processing of bills alone so as to rule out passing of the bills in excess of the sanctioned budget and /or in cases of nil budget allotment needs to be strictly adhered to, to restore the sanctity of the Approved budget and ensure financial discipline.

4.3 Mechanism of reconciliation of accounts

4.3.1 Non-reconciliation of GIS figures

The Finance Department vide notification No. Fin. Comm. B(10)1/85 dated 8th September,1987 had directed that the Treasury officers after completing

reconciliation of GIS figures with DDOs would furnish details to the Accounts Office for further reconciliation on quarterly basis.

During local inspection, it was noticed that reconciliation work with 31 DDOs for the year 2016-17 was not completed by District Treasury Bilaspur.

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

Recommendation:

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

4.4 Maintenance of Deposits

4.4.1 Non Examination of Revenue Deposit Register 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 Revenue Deposit Register are initialed without fail and that money gets duly credited in the Govt. Accounts.

During local inspection, it was noticed that in three District treasuries and four sub treasuries as per details given in Annexure XIV, 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 indicating that control systems established to ensure money gets duly credited into government account, are not being applied.

4.4.2 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 local inspection of Capital Treasury, Shimla, it was seen that out of Rs. 10 crore lying under Security Deposit (received between March 2007 and

March 2008), Rs. 2 crore was refunded to DDO Code 083 (Industry) and remaining Rs. 8 crore was carried forward till December 2013 . The balance amount of Rs. 8 crore was neither refunded nor carried forward thereafter. Capital Treasury, Shimla in its reply stated that the amount was treated as lapsed deposit to Government Account without any details of the month/year and amount actually lapsed and head of account involved which indicated serious financial lapse in view of the huge amount involved.

During inspection of District Treasury Shimla, it was noticed that deposits amounting Rs.2,17,000/- which were not claimed for three complete financial years, were not lapsed to government account. Non-crediting the unclaimed deposits may be a time being revenue loss to the Government.

Recommendation: The system to ensure review of the amounts lying unclaimed for more than three competed financial years needs to be put into place to ensure timely lapse of such deposits to Government account as well as to avoid unauthorized release of lapsed deposits to concerned depositors without following the rules/procedure laid down for refund of such lapsed deposits.

4.4.3 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, 1971 (Vol.-I) , if a Personal Ledger Account (PLA) is not operated for a considerable period of time, the same should be closed in consultation with the PLA holder.Further, as per 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 two Sub Treasuries i.e. Jaisinghpur and Kothkhai personal ledge account were not operative since long and action to close the PLA was not taken either by treasury or PLA holder. Further monthly verification of PLA pass Book was also not done by the five Treasury Officers as detail in Annexure-XV.

4.4.4 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, 1971 (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, it was noticed that one Distt. Treasury and two Sub-Treasuries had not followed the above procedure in respect of 4 Personal Deposit Accounts as per details 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 Personal Deposit accounts.

Recommendation:

Non verification of balances under PD Accounts at prescribed intervals could result in retention of balances for prolonged periods as well as non tracking of drawl of balances from such accounts.. Therefore the treasuries should follow all the rules, regulations and procedures prescribed for maintenance of PD accounts.

4.5 Irregularities relating to passing of Bills

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

Rule 4(13) of H.P. Civil Services Contributory Pension Rules 2006 provides that the DDOs shall prepare separate Pay bills in respect of government servants joining service on or after 15th May, 2003. The cheque drawing DDOs were also required to prepare separate pay bills in respect of above employees. During local inspection of District Treasuries/Treasuries, it was noticed that pay bills in respect of employees appointed on or after 15th May, 2003 were not being prepared separately by two Treasuries i.e. Chachiot and Tikkar Sub Treasury.

Recommendation:

Treasury should maintain the records properly and follow the rules prescribed for passing and regulating the pay bills so as to ensure proper drawl and accountal of deductions under Contributory Pension Scheme.

4.6 Failure to observe authorization and approval procedure.

4.6.1 Excess payment of Pensionary benefits amounting to Rs.1.63 lakh.

During inspection of District Treasuries/ Treasuries, test check of pension payment records revealed that four District Treasury Officers had made over payment of Rs.1,63,346/- to 09 family pensioners due to grant of family pension on enhanced rate after prescribed period and authorization of family pension after attaining the age of 25 years as per detail given in Annexure-XVII.

4.6.2 Less payment of pensionery benefits amounting to Rs. 3.83 lakh .

During local inspection of District Treasuries/ Treasuries for the year 2016-17, it was noticed that in five cases less payment of pensionery of Rs.3,82,924/- on account of Family pension/commutation was made by two District Treasury Officer and one Treasury Officer as detailed in Annexure-XVIII .

4.6.3 Non grant of Additional Pension Allowance.

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

During local inspection of District Treasury, it was noticed that in 15 cases admissible pension allowance was not being paid to the pensioners which resulted in non-adherence of government instruction as per details given in Annexure-XIX.

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

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

During local inspection of Treasuries, it was noticed that in District Treasury Solan and sub treasury Jawali and Sarkaghat ex-gratia amount of Rs.1,32,324/- sanctioned for payment during 2015-16 was authorized for payment during next financial year i.e. 2016-17 resulting in non adherence of government instructions.

4.6.5 Irregularities noticed in GPF payments

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

During local inspection of District Treasuries/ Treasuries, it was noticed that in 16 cases GPF payments amounting to Rs.1,29,31,200/- were authorised after expiry of currency period of authorities by four District Treasuries and five Treasuries as detailed in Annexure-XX.

4.6.6 Authorisation/payment of excess amount of Rs. 27,000/- of GPF than sanctioned amount.

The Distt. Treasury Officer/Treasury Officer should authorize the amount for payment as per instructions and amount indicated on GPF authorities issued by A.G. office and ex-gratia sanctions issued by H.P. State Govt.

During inspection of Distt. Treasuries/Treasuries, it was noticed that Distt. Treasury Kullu authorized amount of Rs. 8,52,274 against G.P.F. authority of Rs. 8,25,274. Thus there was excess payment of Rs. 27,000/- was made.

4.6.7 Irregular payment made on account of DCRG/GPF

In accordance with the provisions contained in Rule 5.173 of Himachal Pradesh Treasury Rules 2007, the Treasury Officer will compare specimen signatures before making payment of a bill on the authority issued by the Accounts Office, he should verify the signature on the order by comparison with the specimen signature of the signing officer.

Test check of DCRG/GPF paid authorities in Distt Treasuries/Treasuries, it was noticed that Treasury Officers authorised payments on unsigned GPF/DCRG authorities amounting to Rs. 7,12,310 in Distt. Treasury Kangra at Dharamsala and Kinnaur at Reckongpeo as per detail given in Annexure-XXI.

4.6.8 Misclassification under General Provident Fund

As per list of Major and Minor Heads of Accounts of Union and States issued by the Controller General of Accounts, the advances and withdrawals under General Provident Fund shall be booked under Major Head 8009-State Provident Funds, 01-Civil, 101-General Provident Funds, 01- Advance and 02- Withdrawal.

During inspection of Distt. Treasuries/Treasuries, it was noticed that in 16 cases relating to three Distt. treasuries withdrawal of Rs 89,11,522 was booked under sub head 01-Advances instead of sub head 02-withdrawl as detailed in Annexure-XXII

4.6.9 GPF payment of Rs.21.17crore authorized by the Treasuries without mentioning proper GPF Account Numbers.

Test check of General Provident Fund payment register maintained in HPOLTIS System revealed that in 69 cases an amount of Rs. 21.17crore were 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-XXIII.

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

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

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

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

iii. 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.

4. 7 Irregularities noticed in operation of Treasury Strong Rooms

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

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

During local inspection of Treasuries for the year 2016-17, it was noticed that duplicate keys of departmental chest pertaining to 12 DDOs were not sent for annual verification by District Treasury Officer, Kangra at Dharamshala.

4.7.2 Non obtaining of Strong Room fitness certificate.

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

During local inspection of Treasuries, it was noticed that Treasury Officers Nohradhar failed to obtain Strong Room fitness certificate from the PWD authorities as per requirement of Treasury Rules.

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

4.7.3 Non-verification of packets/boxes of valuables lying in the Strong Room

Rule 3.7 and 4.6(1) of H.P. Treasury Rule 2007 prescribe that the Treasury Officer should once in a month examine the condition of boxes of bullion etc. and record the results of the examination in the register of valuables.

During local inspection of District Treasury, Kinnaur at Reckongpeo and Hamirpur it was noticed that DTO had not examined the condition of packets/boxes of valuables lying in the Strong Room of these Treasuries.

4.7.4 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 Pachhad both the keys were under the custody of Treasury Officer 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.

4.7.5 Difference of Rs.557.38lakh in the figure shown in yearly statement of non postal stamps and sale receipt booked under head 0030.

Test check of Non Postal Stamps Accounts in District Treasuries/Treasuries for the year 2016-17 revealed that there was difference of Rs 5,57,38,298/- in 05 District Treasuries and 01 Sub Treasury between figures shown in yearly statement on non postal stamps and sale receipt booked under head 0030 in the account as per details in Annexure- XXIV on the basis of treasury records. It was seen that there was a huge difference of Rs. 5.08 crore in respect of non judicial stamps in District treasury Sirmaur and Rs. 10.39 lakh in respect of Revenue stamps in District Treasury Solan. The huge differences had the possibility of embezzlement of the amount of non postal stamps.

Recommendation: The Department should put into place a mechanism to reconcile the sale of non postal stamps as per sale register vis a vis the amount booked under the revenue Major Head 0030 to rule out the possibility of embezzlement of amount of these stamps.

4.7.6 Retention of Huge closing stock of Non-Postal Stamps in excess of annual consumption.

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

During inspection of treasuries, it was noticed that in Arki Treasury closing balance of non-postal (Non Judicial) stamps of Rs. 4.87 crore as on 31-3-2017 was more than 20 times annual consumption of these stamps of Rs. 0.25 crore only which indicated improper retention of huge unused non judicial stamps.

Recommendations:

District Treasury Officers/Treasury Officers should follow all procedures prescribed for operation and upkeep of strong room.

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

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

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

payment, the Treasury Officers should verify the signatures on the order with specimen signatures of the signing officer maintained in the Treasury.

During local inspection of District Treasuries/Treasuries, it was noticed that in 15 Treasuries specimen signatures of various Senior Accounts Officers and Accounts Officers were not available in the record of treasury and payments on the authorities of accounts office were being passed without matching signatures. Details are given in Annexure-XXV.

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

4.9 Issues relating to computerization in treasuries

4.9.1 Non availability/slow functioning of Internet facility.

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

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

4.9.2 Non-availability of Battery back-up

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

4.9.3 Non-functioning of computer printers

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

During local inspection of treasuries for the year 2016-17, it was noticed that in three sub-treasuries detailed in Annexure-XXVIII computer printers were not working as a result of which the work of treasuries was being suffered.

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 Tikkar and Chirgaon, which results in non adherence of above instructions of department.

Recommendation:-

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

4.10 Inspection of Treasuries by the departmental officers

4.10.1 Non-conducting of inspection by the departmental officers

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

During local inspection of District Treasuries/Treasuries, it was noticed that 10 Treasuries as shown in Annexure-XXIX were not inspected by the departmental officers.

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

Recommendation:

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

4.11 Other irregularities

4.11.1 Less and excess payment of revised House Rent Allowance.

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

Test check of salary data in District Treasuries/Treasuries, it was noticed that in 693 cases relating to 13 District Treasuries and 82 treasuries less payment of HRA was being made. Similarly in 175 cases relating to 10 District Treasuries and 49 Treasuries excess payment of HRA amounting to Rs.2,08,350 was made. The detail is given in Annexure-XXX & XXXI.

4.11.2 Less payment of fixed Medical Allowances

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

During local inspection of District Treasuries/Treasuries, it was noticed that in 20 cases, relating to two District Treasuries and nine Treasuries less payment of Rs.1,61,160/- on account of fixed medical allowance was made. The detail is given in Annexure-XXXII.

4.11.3 Less & excess recovery 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 Ist September, 2010 as given in the table-3 below:

Table – 3

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

During inspection of District Treasuries/Treasuries, it was noticed that in 04 cases relating to 03 District Treasuries/Treasuries deductions on account of attached vehicle was made at less rates which results in less recovery of Rs 16,100/- as per detail given in Annexure-XXXIII

Further, in 11 cases excess recovery of Rs. 20,724/- was made on account of attached vehicle by three District Treasuries and five sub treasuries as detailed in Annexure-XXIV.

4.11.4 Less & excess deduction of standard license fees amounting to Rs.0.38 lakh & 0.09 lakh for Govt. accommodation

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

Table-4

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

Test check of salary data in District Treasuries/Treasuries, it was noticed that in 07 cases less deduction of standard license fees of Rs.38,326/- was made by one District Treasury and three Treasuries. Similarly in one case excess deduction of Standard License Fee of Rs 8,980/- was made by Distt. Treasury Bilaspur as per detail given in Annexure-XXXV & XXXVI.

Recommendation: All the District Treasury officers/Treasury Officers of H.P. State are required to issue instructions to all the DDOs under their jurisdiction to ensure authorization of correct amount of Allowance and deduction of revised standard License fee for Government accommodation etc..

4.11.5 Unreconciled differences in revenue as per DDO wise e-challan, date wise monthly scroll and bank statement

The Annual Review on the working of the treasuries for the previous year 2016-17 highlighted (Para 4.11.4) that there was a difference of Rs. 3.72 crore in the amount of revenue as well as number of vouchers involved between the figures shown in the bank statement and date wise monthly scrolls available in the IFMS in respect of Cyber Treasury,Shimla during the year 2015-16 as per details given in **Annexure-XXXVII**. Similarly, test check of the DDO wise e-challan transaction report with date wise monthly scroll (treasury report) for the year 2015-16 maintained by the Cyber treasury also revealed difference of Rs. 1.78 crore as mentioned in Para 4.11.3 of the Annual Review on the working of the treasuries for the year 2016-17 as per details given below:

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

On the basis of discussion with Treasury Officer, Cyber treasury in July 2018, it was apprised that the detailed position would be apprised after reviewing the position. In view of huge amount of revenue involved detailed justification for the reconciliation of the differences would be awaited as possibility of short remittance of revenue to Govt. Account could not be ruled out.

Recommendation:

The system for periodical reconciliation of the revenue data as per different sources needs to be enforced to ensure proper realisation and accountal of revenue. Incidentally, it was also seen that Capital treasury had also made correction in the monthly accounts in respect of revenue of Rs 213.53 Crore already mentioned elsewhere in this Annual Review.

Inadequate response to Audit Findings:

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

A review of the IRs issued to 12 District Treasuries, one Capital Treasury, one Cyber Treasury, three full fledged Treasuries and 86 Sub Treasuries revealed that 542 paragraphs relating to 170 IRs remained outstanding at the end of 31st March 2018.Out of these 22 IRs containing 25 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'.

Sd/-

Deputy Accountant General (A/cs & VLC)

ANNEXURE- I (Para-1.1)

LIST OF DISTRICT TREASURIES & SUB TREASURIES IN HIMACHAL PRADESH DURING 2016-17

Sl. No.	Name of Treasury	Banking/Non Banking
	Bilaspur District	
1.	District Treasury Bilaspur	Banking
2.	Sub-Treasury Ghumarwin	Banking
3.	Sub-Treasury Nainadevi at Swarghat	Banking
4.	Sub-Treasury Jhandutta	Banking
	Chamba District	
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-TreasuryHoli	Banking
13.	Sub-Treasury Sihunta	Banking
14.	Sub-Treasury Bhalai	Banking
	HamirpurDistrict	
15.	District Treasury Hamirpur	Banking
16.	Sub-Treasury Barsar	Banking
17.	Sub-Treasury Nadaun	Banking
18.	Sub-Treasury Sujanpur Tihra	Banking
19.	Sub-Treasury Bhoranj	Banking
	Kangra District	
20	District Treasury Kangra at Dharamshala	Banking
21	Sub-Treasury Kangra	Banking
22.	Sub-Treasury Dehra	Banking
23.	Sub-Treasury Indora	Banking
24.	Sub-Treasury Nurpur	Banking
25.	Sub-Treasury Palampur	Banking
26.	Sub-Treasury Jaisinghpur	Banking
27.	Sub-Treasury Jawali	Banking

28.	Sub-Treasury Fatehpur	Banking
29.	Sub-Treasury Khundian	Banking
30.	Sub-Treasury Rakkar	Banking
31.	Sub-Treasury Baijnath	Banking
32.	Sub-Treasury Kasba-Kotla	Banking
33.	Sub-Treasury Dheera	Banking
34.	Sub-Treasury Baroh	Banking
	Kinnaur District	
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
	Kullu District	
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
	Lahaul & Spiti District	
45.	Distt. Treasury Lahual &. Spiti at Keylong	Banking
46.	Sub-Treasury Udaipur	Banking
47	Kaza Treasury	Banking
	Mandi District	
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

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

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

ANNEXURE- II (Para-1.4)

Detail of District Treasuries/Sub Treasuries inspected by the Office of the Accountant General. (A&E), Himachal Pradesh. Shimla, during 2017-18 for the year 2016-17

Sl. No	Distt. Treasury	Sl.No	Treasury	Period of Inspection
1.	**Distt. Treasury, Bilaspur**	1	Ghumarwin	2016-17
		2	Jhandutta	2016-17
		3	Sri Naina Devi Ji at Swarghat	2016-17
2.	**Distt. Treasury, Chamba**			2016-17
		4.	Bhalai	2016-17
		5.	Bharmour	2016-17
		6.	Chowari	2016-17
		7.	Dalhousie	2016-17
		8.	Holi	2016-17
		9.	Salooni	2016-17
		10.	Shiunta	2016-17
		11.	Tissa	2016-17
3	**Distt. Treasury, Hamirpur**			2016-17
		12	Barsar	2016-17
		13	Bhoranj	2016-17
		14	Nadaun	2016-17
		15	Sujanpur Tihra	2016-17
4.	**Distt. Treasury Kangra at Dharamsala**			2016-17
		16.	Baijnath	2016-17
		17.	Baroh	2016-17
		18.	Dehra	2016-17
		19.	Dheera	2016-17
		20.	Fatehpur	2016-17
		21.	Indora	2016-17
		22.	Jaisinghpur	2016-17
		23	Jawali	2016-17

		24	Kangra	2016-17
		25	Kasba Kotla	2016-17
		26	Khundian	2016-17
		27	Nurpur	2016-17
		28	Palampur	2016-17
		29	Rakkar	2016-17
5.	**Distt. Treasury, Kullu**			2016-17
		30	Anni	2016-17
		31	Banjar	2016-17
		32	Manali	2016-17
		33	Nirmand	2016-17
6.	**Distt. Treasury L & S at Keylong**			2016-17
		34	Udaipur	2016-17
7.	**Distt. Treasury Kinnaur at Reckong Peo**			2016-17
		35	Nichar	2016-17
		36	Sangla	2016-17
		37	Moorang	2016-17
		38	Pooh	2016-17
8.	**Distt. Treasury, Mandi**			2016-17
		39	Aut	2016-17
		40.	Baldawra	2016-17
		41.	Balichowki	2016-17
		42.	Chachiot	2016-17
		43.	Dharampur	2016-17
		44.	Jogindernagar	2016-17
		45	Karsog	2016-17
		46.	Kotli	2016-17
		47.	Lad Bharol	2016-17
		48.	Nihri	2016-17
		49.	Padhar	2016-17
		50.	Sandhol	2016-17

		51.	Sundernagar	2016-17
		52	Sarkaghat	2016-17
		53.	Thunag	2016-17
9.	**Capital Treasury Shimla**			2016-17
10.	**Distt.Treasury, Shimla (Ordinary)**			2016-17
		54.	Chirgaon	2016-17
		55.	Chopal	2016-17
		56	Dodra Kwar	2016-17
		57	Junga	2016-17
		58.	Kotkhai	2016-17
		59.	Kumarsain	2016-17
		60.	Kupvi	2016-17
		61	Nankhari	2016-17
		62	Nerwa	2016-17
		63.	Rampur	2016-17
		64.	Rohru	2016-17
		65.	Suni	2016-17
		66.	Theog	2016-17
		67	Tikkar	2016-17
		68.	Jubbal	2016-17
11.	**Distt. Treasury Sirmour at Nahan**			2016-17
		69	Dadahu	2016-17
		70	Kamrau	2016-17
		71.	Nohradhar	2016-17
		72	Pachhad	2016-17
		73.	Paonta Sahib	2016-17
		74.	Rajgarh	2016-17
		75	Sangrah	2016-17
		76.	Shillai	2016-17
12.	**Distt. Treasury, Solan**			2016-17
		77	Arki	2016-17
		78	Kandaghat	2016-17

		79	Kasauli	2016-17
		80	Krishangarh	2016-17
		81	Nalagarh	2016-17
		82	Ramshehar	2016-17
13.	**Distt. Treasury, Una**			2016-17
		83	Amb	2016-17
		84	Bangana	2016-17
		85.	Haroli	2016-17
14.	**Pangi (full fledged Treasury)**			2016-17
15.	**Kaza (full fledged Treasury)**			2016-17
16	**Delhi Treasury (full fledged Treasury)**			2016-17
17	**Cyber Treasury Shimla**			2016-17

ANNEXURE- III (Para-2.1)

Delay in rendition of monthly account

Month	Sr. No.	Name of Treasury	Delay in days	
			Ist List	IInd List
04/16	1	Bilaspur	17	20
	2	Chamba	18	8
	3	Dharamshala	18	22
	4	Delhi	2	1
	5	Hamirpur	30	24
	6	Keylong	30	24
	7	Kaza	22	18
	8	Kalpa	31	8
	9	Kullu	22	11
	10	Mandi	28	9
	11	Nahan	30	15
	12	Pangi	2	..
	13	Solan	22	19
	14	Shimla	16	30
	15	Shimla (Cap)	..	18
	16	Una	17	10
	17	Cyber Try.	..	2
5/16	1	Bilaspur	14	15
	2	Chamba	30	..
	3	Dharamshala	19	15
	4	Delhi	30	..
	5	Hamirpur	18	20
	6	Keylong	6	2
	7	Kaza	21	1
	8	Kullu	6	..
	9	Mandi	8	6
	10	Nahan	13	6
	11	Solan	16	8
	12	Shimla	36	30
	13	Shimla (Cap)	19	20
	14	Una	14	…
	15	Cyber Try.	..	2
6/16	1	Bilaspur	10	3
	2	Chamba	..	3
	3	Dharamshala	12	3
	5	Hamirpur	19	12
	7	Kaza	7	3
	8	Kalpa	5	..
	9	Kullu	..	6
	10	Mandi	4	..
	11	Nahan	7	6
	12	Solan	4	…
..	13	Shimla	25	18
	14	Shimla (Cap)	24	21
	15	Una	…	3
7/16	1	Bilaspur	1	…

	2	Chamba	1	…
	3	Delhi	..	4
	4	Hamirpur	5	…
	5	Kaza	…	3
	6	Mandi	1	..
	7	Nahan	4	1
	8	Solan	..	14
	9	Shimla	15	14
	10	Shimla (Cap)	12	14
	11	Cyber	…	3
8/16	1	Delhi	…	4
	2	Solan	12	…
	3	Shimla	20	6
	4	Shimla (Cap)	6	..
9/16	1	Delhi	…	5
	2	Kalpa	…	2
	3	Nahan	2	…
	4	Solan	…	2
	5	Shimla	6	11
10/16	1	Chamba	1	..
	2	Hamirpur	1	…
	3	Kaza	30	7
	4	Kalpa	3	…
	5	Pangi	1	…
	6	Solan	…	1
	7	Shimla	10	17
11/16	1	Delhi	…	14
	2	Kaza	4	12
	3	Shimla	12	…
12/16	1	Delhi	5	11
	2	Keylong	…	10
	3	Kalpa	…	1
	4	Shimla	2	3
1/17	1	Chamba	1	…
	2	Dharamshala	1	…
	3	Delhi	…	8
	4	Hamirpur	1	…
	5	Kaza	19	…
	6	Kalpa	3	…
	7	Pangi	…	8
	8	Solan	1	1
	9	Shimla	2	6
	10	Shimla(Cap.)	3	…
2/17	1	Delhi	30	9
	2	Shimla	5	..
3/17	1	Dharamshala	..	9
	2	Delhi	..	4
	3	Kalpa	..	4
	4	Nahan	…	2
	5	Solan	..	5
	6	Shimla	..	3

ANNEXURE-IV (Para- 2.2)
Correction of accounts after submission

Month	Name of District Treasury	No. of requisition	Amount
516	Hamirpur	1	413/-
	Kullu	1	10/50
7/16	Shimla	2	2900
	Una	1	11515/-
	Bilaspur	1	75600/-
8/16	Una	1	14140/-
	Shimla	1	300000/-
9/16	Shimla	1	1998/-
	Mandi	1	55750/-
10/16	Nahan	1	5930263/-
	Mandi	1	1682205/-
11/16	Nahan	1	700/-
	Shimla	1	1245080/-
	Una	1	15000/-
	Capital Try.	1	50000/-
12/16	Solan	4	3707881/-
	Una	1	60/-
1/17	Shimla	2	9207445/-
	Solan	1	46292/-
	Nahan	1	8666/-
2/17	Mandi	4	212650/-
	Solan	2	128454/-
	Delhi	1	9221/-
	Shimla	1	1000000/-
	Chamba	1	1040/-
	Capital Try.	1	35000/-
	Bilaspur	1	1000000/-
3/17	Chamba	1	345971/-
	Shimla	2	28372/-
	Una	2	10784/-
	Pangi	1	5000/-
	Solan	2	26312/-
	Dharamshala	1	543833/-
	Mandi	1	69897/-
	Kullu	1	8835/-
	Capital Try.	1	2109504362/-
		48	**2,13,52,85,650**

ANNEXURE-V (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
1	04/16	Ghumarwin	102168389 Dr	102168984 Cr	595 Cr	------	------	595
2	10/16	Rohru Dodra Kawar	131994243 Dr	110367924 Cr 21635480 Cr	9161 Cr	-----	-----	9161
3	10/16	N.Delhi	1278432 Dr	1618591 Cr	340159 Cr	-----	-----	340159
4	12/16	N.Delhi	2705002 Dr	2704999 Cr	3 Dr	-----	3	------
5	03/17	N.Delhi	3515133 Dr	3515408 Cr	275 Cr	-----	-----	275
6	06/16	Cyber	9674214 Cr	8658035 Dr	1016179 Cr	-----	-----	1016179
7	07/16	Cyber	11649421 Cr	9959222 Dr	1690199Cr	-----	-----	1690199
8	08/16	Cyber	9858907 Cr	12477186Dr	2618279 Dr	------	2168279	------
9	09/16	Cyber	11430861 Cr	11389517Dr	41344 Cr	------	------	41344
10	10/16	Cyber	13509761 Cr	12302168 Dr	1207593Cr	------	------	1207593
11	11/16	Cyber	7835057 Cr	9142959 Dr	1307902 Dr	------	1307902	------
12	12/16	Cyber	8880844Cr	8797474 Dr	83370 Cr.	------	------	83370
13	01/17	Cyber	12490593 Cr	12478974 Dr	11619 Cr		------	11619
14	02/17	Cyber	9422736 Cr	8986147 Dr	436589 Dr	------	436589	-----
15	03/17	Cyber	10478659 Cr	10508952 Dr	30293 Dr	-----	30293	------
16	06/16	Jubbal	110317429Dr	110320429 Cr	3000 Cr	-------	------	3000
17	02/17	Dharamshala	449169491Dr	449141491 Cr	28000 Dr	-----	28000	-----
18	04/16	Padhar	44463644 Dr	44463639 Cr	5 Dr	-----	5	-----
19	04/16	Capital	486013640 Cr	347130920 Dr	138882720 Cr	55999611 Dr	-----	82883109 Cr
20	05/16	Capital	307527255Cr	380759617Dr	73232362 Dr	-----	73232362	-----
21	01/16	Capital	314163718 Cr	258708561 Dr	55455157 Cr	-----	-----	55455157 Cr
22	07/16	Capital	513954159Cr	433300512 Dr	80653647 Cr	-----	------	80653647 Cr
23	01/00	Rakkar Kasba Kotla	40397764Dr 51831051 Dr	28078231Cr 51831051 Cr	12319533 Dr	----- -----	12319533 -----	----- -----
24	01/00	Sandhole	8796200 Dr	10867772 Cr	2071572Cr	200000 1887872	---- -----	16300 -----
25	01/00	Kotli	15829623 Dr	15834288Cr	4665 Cr	-----	----	4665
26	01/00	Capital	513229387Dr	96121295 Cr	417108092 Dr	33852989 Dr	450961081	-----
27	11/16	Lad Bharol	17901855Dr	17801855 Cr	100000 Dr	-----	100000	------
28	11/16	Sandhol	2300651Dr	2301461Cr	810 Cr	-----r	------	810
29	12/16	Sunni	9306907 Cr	7775516Dr	1531391 Cr	15315355 Dr	144	------
30	11/16	Capital	285806552 Cr	18760462 Dr	267046090 Cr	227106178 Dr	------	39939912
31	11/16	Cyber	67061115 Cr	58164917 Dr	8896198 Cr	-----	------	8896198

32	11/16	Rakkar	19699164 Dr	19699154Cr	10Dr	----	10	------
33	12/16	Nihri	7739600 Dr	7721850 Cr	17750 Dr	----	17750	------
34	12/16	Capital	276572284 Cr	33446852 Dr	243125432 Cr	280897194 Dr	37771762	------
35	12/16	Cyber	84034152Cr	91196327Dr	7162175Dr	----	7162175Dr	-----
36	01/17	Rakkar	13442204 Dr	13442214Cr	10 Cr	-----	-----	10
37	01/17	Baroh	8978250 Dr	8969440 Cr	8810 Dr	5920 Cr	2890 Dr	------
38	01/17	Sandhol	9555486 Dr	9579486 Cr	24000 Cr	----	---	24000
39	01/17	Aut	12663676 Dr	12973017Cr	309341Cr	303692 Dr		5649
40	1/17	Baldwara	25796023Dr	25798913Cr	2890Cr	---	--	2890
41	1/17	Cyber	83373462Cr	83476914 Dr	103452 Dr	----	103452	----
42	2/17	Rakkar	15085206 Dr	15080786 Cr	4420 Dr	----	4420 Dr	----
43	2/17	Kasba kotla	47954111Dr	47954108Cr	03 Dr	----	03	----
44	2/17	Thunag	30483501 Dr	30483591 Cr	90 Cr	----	----	90
45	2/17	Lad Bharol	16607188 Dr	16764890 Cr	157702 Cr	-----	----	157702
46	2/17	Balichowki	11399044Dr	11876364 Cr	477320 Cr	496488 Dr	19168	------
47	2/17	Aut	18221885 Dr	18257835 Cr	35950 Cr	527 Dr	-----	36477
48	2/17	Karsog	86219913 Dr	80137899 Cr	6082014 Dr	----	6082014 Dr	-----
49	2/17	Dharampur	70210996 Dr	70802788 Cr	591792 Cr	----	----	591792
50	2/17	Capital	241624088Cr	10636994DR	230987094 Cr	----	----	230987094
51	2/17	Kumarsain	29139578 Dr	35221592Cr	6082014 Cr	----	----	6082014
52	2/17	Cyber	76004441 Cr	59238312 Dr	16766129 CR	----	----	16766129
53	2/17	Amb	82044624 Dr	82391568 Cr	346944 Cr	347544	600	----
54	2/17	Sunni	29590519Dr	29478288 Cr	112231 Dr	35555 Dr	147786	----
55	3/17	Bharmour	147653589 Dr	160206184 Cr	12552595 Cr	8282316	----	4270279
56	3/17	Nirmand	17994779 Dr	19982875 Cr	1988096 Cr	2621486	----	633390
57	3/17	Rakkar	20702440 Dr	24492732 Cr	3790292Cr	3785872Dr	----	4420
58	3/17	Thunag	26103759 Dr	28750283Cr	2646524Cr	----	----	2646524
59	3/17	Lad Bharol	22907215Dr	32878251Cr	9971036Cr	4198860Dr	----	5772176
60	3/17	Sadhol	6043721 Dr	8194200 Cr	2150479 Cr	2174479 Dr	24000	----
61	3/17	Bali Chowki	21401021Dr	22028000Cr	626979 Cr	795521	168542	----
62	3/17	Aut	21268903Dr	21232953 Cr	35950 Dr	----	35950Dr	----
63	3/17	Karsog	184251907D	184252907 Cr	1000 Cr	----	----	1000
64	3/17	Kotli	24093020Dr	26089507 Cr	1996187Cr	1796187	----	200000
65	3/17	Dharampur	122487785 Dr	121895993 Cr	591792 Dr	----	591792	----
66	3/17	Baldwara	32251796 Dr	32703840 Cr	452044 Cr	----	----	452044
67	3/17	Chail Chowk Chachiot	146419202D	146260302 Cr	158900 Dr	----	158900	-----
68	3/17	Sunni	32519492 Dr	56389781 Cr	23870289 Cr	-----	----	23870289
69	3/17	Capital	342016532 Cr	278317792 Dr	63698740Cr	160278201 Dr	96579461	----
70	3/17	Cyber	83291855 Cr	102401679 Dr	19109824 Dr	----	19109824	----
71	2/17	Cyber	4703701 Cr	4703661 Dr	40 Cr	----	----	40
72	3/17	Cyber	6116470 Cr	6109905 Dr	6565Cr	----	----	6565
						Total Difference	**708564690**	**564763866**

ANNEXURE- VI (Para-3.1)
Number of Paras and IR issued during 2016-17

Sr.No.	Name of treasury	No. of Paras
1	D.T. Shimla	12
2	Capital Treasury Shimla	08
3	S.T. Suni	04
4	S.T Chopal	06
5	S.T Jubbal	05
6	S.T Kotkhai	05
7	S.T. Rampur	08
8	S.T. Rohru	04
9	S.T. Theog	04
10	S.T. Kumarsain	07
11	S.T. Nankhari	07
12	S.T. Junga	05
13	S.T. Kupvi	07
14	S.T Nerwa	05
15	S.T. Chirgaon	06
16	S.T Tikkar	04
17	S.T.Dodrakawar	04
18	D.T Solan	14
19	S.T. Arki	10
20	S.T Kandaghat	05
21	S.T Kasauli	08
22	S.T Nalagarh	09
23	S.T Ramshahar	04
24	S.T KishanGarh	03
25	D.T Nahan	11
26	S.T Pachad	06
27	S.T Paonta Sahib	08
28	S.T Rajgarh	08
29	S.T Shillai	03
30	S.T Sangrah	05
31	S.T Kamrau	03
32	S.T Dadahu	05
33	S.T NauraDhar	05
34	D.T Bilaspur	14
35	S.T Ghumarwin	04
36	S.T Siri Naina Devi	08
37	S.T Jhandutta	07
38	D.T Kinnaur	11
39	S.T Pooh	04
40	S.T Sangla	05
41	S.T Moorang	04
42	S.T Nichar	05
43	D.T Kullu	10
44	S.T Anni	05
45	S.T Banjar	04
46	S.T Nirmand	05
47	S.T Manali	04
48	D.T Mandi	13
49	S.TSunder Nagar	07
50	S.T Joginder Nag	05

51	S.T Karsog	04
52	S.T. Sarkaghat	05
53	S.T. Chachiot	06
54	S.T.Thunag	06
55	S.T.Nihri	03
56	S.T.Lad Bhoral	03
57	S.T.Sandhol	05
58	S.T.Balichowki	04
59	S.T.Kotli	04
60	S.T.Aut	04
61	S.T.Padhar	04
62	S.T.Baldawara	04
63	S.T.Dharampur	05
64	S.T.D.T Keylong	07
65	S.T Udaipur	06
66	D.T Dharamshala	19
67	S.T Kangra	10
68	S.T.Dehra	06
69	S.T.Indora	05
70	S.T.Nurpur	05
71	S.T.Palampur	07
72	S.T.Jaisinghpur	06
73	S.T.Jawali	07
74	S.T.Fatehpur	04
75	S.T.Khundia	04
76	S.T Rakkar	04
77	S.T.Baijnath	06
78	S.T.KashbaKotla	05
79	S.T.Dheera	05
80	S.T.Baroh	05
81	D.T Chamba	09
82	S.T Dalhousie	04
83	S.T.Chowari	05
84	S.T.Bharmour	04
85	S.T.Tissa	04
86	S.T.Salooni	05
87	S.T.Holi	05
88	S.T.Sihunta	05
89	S.T.Bhalai	04
90	D.T Una	10
91	S.T Haroli	06
92	S.T.Bangana	07
93	S.T.Amb	06
94	D.T Hamirpur	11
95	S.T Barsar	05
96	S.T.Nadaun	05
97	S.T.Sujanpur	04
98	S.T.Bhoranj	05
99	D.T Pangi	06
100	Treasury Kaza	08
101	Treasury Delhi	05
102	Cyber Try Shimla	03
103	Director T&A	03
	Total	**620**

ANNEXURE-VII (Para-3.2)

Late submission of 1st reply of Inspection Reports

Sr. No.	Name of Treasury	Date of Dispatch of IR's	Due date of 1st Annotated Reply	Actual Date of Receipt	Delay		
					Year	Month	Day
1	D.T. Shimla	04.07.2017	03.08.2017	08.08.2017	-	-	5
2	Capital Shimla	1207.2017	11.08.2017	15.09.2017	-	1	5
3	S.T. Sunni	04.12.2017	03.01.2018	9.02.2018	-	1	7
4	S.T Chopal	25.07.2017	24.08.2017	06-10-2017	-	1	13
5	S.T Jubbal	03.07.2017	02.08.2017	15.09.2017	-	1	14
6	S.T Kotkhai	03.07.2017	02.08.2017	15.09.2017	-	1	14
7	S.T Rampur	27.07.2017	26.08.2017	02.11.2017	-	2	8
8	S.T Rohru	14.06.2017	13.07.2017	03.08.2017	-	-	21
9	S.T Theog	09.08.2017	08.09.2017	04.11.2017	-	2	28
10	S.T Kumarsain	10.08.2017	09.09.2017	06.10.2017	-	-	28
11	S.T Nankhari	26.07.2017	25.08.2017	15.09.2017	-	-	21
12	S.T Kupvi	04.08.2017	03.09.2017	27.11.2017	-	2	26
13	S.T Nerwa	02.08.2017	01.09.2017	15.09.2017	-	-	14
14	S.T Chirgaon	21.06.2017	20.07.2017	08.08.2017	-	-	19
15	S.T. Tikkar	14.06.2017	13.07.2017	08.08.2017	-	-	24
16	S.T Dodra-Kawar	14.06.2017	13.07.2017	28.07.2017	-	-	15
17	S.T Arki	06.09.2017	05.10.2017	27.11.2017	-	1	23
18	S.T Nalagarh	27.09.2017	26.10.2017	03.01.2018	-	2	10
19	S.T Ramsehar	14.09.2017	13.10.2017	03.01.2018	-	2	23
20	D.T. Nahan	22.08.2017	21.09.2017	23.10.2017	-	1	3
21	S.T Pachaad	14.08.2017	13.09.2017	23.01.2018	-	4	13
22	S.T Paonta-Shaib	20.09.2017	19.10.2017	23.01.2018	-	3	6
23	S.T Rajgarh	04.08.2017	03.09.2017	27.11.2017	-	2	26
24	S.T Shillai	19.09.2017	18.10.2017	23.01.2018	-	3	8
25	S.T Sangrah	14.09.2017	13.10.2017	03.01.2018	-	2	23
26	S.T Kamrau	19.09.2017	18.10.2017	09.02.2018	-	3	25
27	S.T Dadahu	14.09.2017	13.10.2017	03.01.2018	-	2	24
28	S.T Nohradhar	04.08.2017	03.09.2017	27.11.2017	-	2	26
29	S.T Naina Devi	14.09.2017	13.10.2017	12.11.2017	-	-	29

30	D.T. Kinnaur at ReckongPeo	12.10.2017	11.11.2017	10.01.2018	-	1	29
31	S.T Pooh	27.09.2017	26.10.2017	09.01.2018	-	2	16
32	S.T Sangla	03.10.2017	02.11.2017	23.01.2018	-	2	21
33	S.T Morang	27.09.2017	26.10.2017	09.01.2018	-	2	16
34	S.T Nichar	03.10.2017	02.11.2017	29.01.2018	-	2	27
35	S.T Banjar	02.08.2017	01.09.2017	06.10.2017	-	1	5
36	S.T Nirmand	02.08.2017	01.09.2017	06.10.2017	-	1	5
37	S.T Joginder Nagar	22.08.2017	21.09.2017	13.11.2017	-	1	21
38	S.T Karsog	04.12.2017	03.01.2018	22.02.2018	-	1	19
39	S.T Chachiot	29.07.2017	28.08.2017	13.11.2017	-	2	16
40	S.T Thunag	27.07.2017	26.08.2017	06.10.2017	-	1	12
41	S.T Nihri	26.07.2017	25.08.2017	06.10.2017	-	1	13
42	S.T Ladbharol	22.08.2017	21.09.2017	03.01.2018	-	3	12
43	S.T Balichowki	09.08.2017	08.09.2017	27.11.2017	-	2	20
44	S.T Kotli	14.08.2017	13.09.2017	13.11.2017	-	2	0
45	D.T. Keylong	06.09.2017	05.10.2017	27.11.2017	-	1	22
46	S.T Udaipur	06.09.2017	05.10.2017	27.11.2017	-	1	22
47	S.T Baijnath	30.08.2017	29.09.2017	13.11.2017	-	1	14
48	S.T Dalhousie	01.11.2017	30.11.2017	22.01.2018	-	1	22
49	S.T Chowari	11.10.2017	10.11.2017	22.01.2018	-	2	14
50	S.T Bharmour	01.11.2017	30.11.2017	22.01.2018	-	1	22
51	S.T Tissa	31.10.2017	30.11.2017	15.01.2018	-	1	15
52	S.T Salooni	31.10.2017	30.11.2017	16.01.2018	-	1	16
53	S.T Holi	24.10.2017	23.11.2017	15.01.2018	-	1	23
54	S.T Sihunta	11.10.2017	10.11.2017	15.01.2018	-	2	5
55	S.T Bhalei	01.11.2017	30.11.2017	03.01.2018	-	1	3
56	D.T. Hamirpur	08.12.2017	07.01.2018	23.02.2018	-	1	17
57	S.T. Barsar	28.11.2017	27.12.2017	22.02.2018	-	1	27
58	S.T. Nadaun	20.11.2017	19.12.2017	22.02.2018	-	2	4
59	S.T . Sujanpur	04.12.2017	03.01.2018	22.02.2018	-	1	20
60	S.T. Bhoranj	08.12.2017	07.01.2018	23.02.2018	-	1	17
61	Treasury Pangi	06.09.2017	05.10.2017	27.11.2017	-	1	22
62	Treasury Kaza	03.10.2017	02.11.2017	16.01.2018	-	2	14

ANNEXURE-VIII (Para-3.2)
Non submission of 1st reply of Inspection Reports

Sr. No.	Name of Treasury	Issue Date of I.R	Due Date of first Annotated Reply
1	D.T. Bilaspur	09.02.2018	08.03.2018
2	S.T Ghumarwin	08.02.2018	07.03.2018
3	S.T Jhandutta	29.01.2018	28.02.2018
4	S.T Anni	09.08.2017	08.09.2017
5	D.T. Mandi	08.02.2018	07.03.2018
6	S.T Sundernagar	24.01.2018	23.02.2018
7	S.T Sarkaghat	25.01.2018	24.02.2018
8	S.T Sandhol	25.01.2018	24.02.2018
9	S.T Aut	02.08.2017	01.09.2017
10	S.T Padhar	24.01.2018	23.02.2018
11	S.T Baldwara	15.02.2018	14.03.2018
12	S.T Dharampur	25.01.2018	24.02.2018
13	D.T. Dharamshala	02.02.2018	01.03.2018
14	S.T Kangra	08.02.2018	07.03.2018
15	S.T Dehra	15.02.2018	14.03.2018
16	S.T Palampur	15.02.2018	14.03.2018
17	S.T Jaisinghpur	12.02.2018	11.03.2018
18	S.T Khundian	09.02.2018	08.03.2018
19	S.T Rakkar	12.02.2018	11.03.2018
20	S.T Dheera	12.02.2018	11.03.2018
21	S.T Baroh	12.02.2018	11.03.2018
22	D.T. Chamba	01.11.2017	30.11.2017
23	D.T. Una	08.02.2018	07.03.2018
24	S.T Haroli	14.01.2018	13.02.2018
25	S.T Bangana	24.01.2018	23.02.2018
26	S.T Amb	25.01.2018	24.02.2018

ANNEXURE-IX (Para-4.1.1)
Misclassification of expenditure under Pensionary 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.	S.T.Jhandutta	2016-17	05	10,304	----	----	2071-01-102-02
2.	D.T.kangra at Dharamshala	2016-17	05	----	13,10,522 16,24,583	----	2071-01-101-02 2071-01-105-01
3.	D.T.Kullu	2016-17	07	----	1,59,473	----	2071-01-105-01
4.	D.T.Sirmour at Nahan	2016-17	07	----	2,16,490	----	2071-01-105-01
5.	S.T.Rajgarh	2016-17	02	7,03,271	----	----	2071-01-102-02
6.	D.T.Solan	2016-17	05	52,204 1,04,549	----	----	2071-01-101-02 2071-01-105-01
			Total	**8,70,328**	**33,11,068**	----	

ANNEXURE- X (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.	Treasury Pangi	2016-17	05	----	1,186	1,186
2.	D.T.Hamirpur	2016-17	07	----	35,493	35,493
3.	D.T.Kangra Dharamshala	2016-17	12	75,000	4,55,760	5,30,760
4.	S.T.Kangra	2016-17	08	60,000	1,12,021	1,72,021
5.	S.T.Indora	2016-17	04	----	1,46,868	1,46,868
6.	S.T.Nurpur	2016-17	02	15,000	----	15,000
7.	S.T.Jawali	2016-17	03	----	77,094	77,094
8.	S.T.Kasba Kotla	2016-17	04	----	70,597	70,597
9.	D.T.Kinnaur at R/Peo	2016-17	09	15,000	----	15,000
10.	D.T.Kullu	2016-17	05	----	84,764	84,764
11.	S.T.Nirmond	2016-17	04	30,000	8,618	38,618
12.	D.T.Mandi	2016-17	03	----	41,703	41,703
13.	S.T.Ladbharol	2016-17	02	----	15,324	15,324
14.	Capital Shimla	2016-17	08	----	35,493	35,493
15	S.T.Sunni	2016-17	03	----	85,286	85,286
16	S.T.Chopal	2016-17	04	----	27,875	27,875
17	S.T.Rampur	2016-17	06	----	35,766	35,766
18	S.T.Theog	2016-17	04	15,000	----	15,000

19	S.T.Kumarsain	2016-17	05	----	2,913	2913
20	S.T.Namkhari	2016-17	05	----	6,370	6,370
21	S.T.Kupvi	2016-17	04	----	12,481	12,481
22	D.T.Sirmour at Nahan	2016-17	10	1,80,000	1,83,532	3,63,532
23	S.T.Rajgarh	2016-17	06	----	16,994	16,994
24	D.T.Solan	2016-17	09	15,000	52,157	67,157
25	S.T.Kandaghat	2016-17	02	----	28,227	28,227
26	S.T.Kasauli	2016-17	05	----	14,261	14,261
27	D.T.Una	2016-17	06	60,000	1,88,045	2,48,045
Grand Total				**4,65,000**	**17,38,828**	**22,03,828**

ANNEXURE- XI (Para-4.1.3)

Deposit of interest receipt in unauthorised head of Account

Sr.No.	Name of Treasuries	I.R.	Para No.	Amount	Remarks
1.	D.T.Chamba	2016-17	07	11277	Amount deposited in Sub Major Head -03 which pertains to Central Govt.
2	D.T.Kangra at Dharamshala	2016-17	11	312363	---do---
3.	S.T.Baijnath	2016-17	03	550	---do---
4.	D.T.Kullu	2016-17	04	170046	---do---
5.	S.T Anni	2016-17	04	28373	---do---
6.	S.T.Banjar	2016-17	01	8234	---do---
7.	D.T.Keylong	2016-17	06	215	---do---
8.	S.T.Udaipur	2016-17	05	215	---do---
9.	S.T.Sundernagar	2016-17	06	749	---do---
10.	S.T.Paonta Sahib	2016-17	05	69494	---do---
11	S.T.Bangana	2016-17	02	19530	---do---
Grand Total				**6,21,046**	

ANNEXURE- XII (Para-4.2.1)
Authorization of bills without budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Amount Authorized without budget (Rs.in Lakh)
1.	D.T.Bilaspur	2016-17	08A	06	06	45.38
2.	S.T.Naina Devi Ji at Swarghat	2016-17	06	01	01	2.89
3.	D.T.Chamba	2016-17	03	05	05	20.11
4.	S.T.Pangi	2016-17	03B	05	05	57.62
5.	S.T.Chowari	2016-17	03B	01	01	2.68
6.	S.T.Bharmour	2016-17	02A	02	02	1.84
7.	S.T. Haroli	2016-17	02A	01	01	4.37
8.	D.T.Hamirpur	2016-17	05A	04	04	9.75
9.	D.T.Kangra at Dharamshala	2016-17	10	06	06	60.97
10.	S.T.Dehra	2016-17	04	02	02	6.66
11.	D.T Kinnaur at R/Peo	2016-17	05	04	04	61.40
12	S.T.Sangla	2016-17	03B	01	01	11.44
13	S.T.Moorang	2016-17	03B	03	03	11.35
14	D.T Keylong	2016-17	03B	02	02	4.15
15	S.T Udaipur	2016-17	04B	03	03	13.42
16	Try.Kaza	2016-17	5A	04	05	11.95
17	D.T.Mandi	2016-17	6B	03	03	31.28
18	S.T Joginder Nagar	2016-17	02	01	01	2.93
19	S.T.Karsog	2016-17	03	03	03	4.76
20	S.T.Aut	2016-17	02	04	08	689.62
21.	Capital Shimla	2016-17	05	04	04	4.77
22.	D.T.Shimla	2016-17	08	02	02	1.72

23.	D.T.Sirmour at Nahan	2016-17	05	01	01	1.11
24.	S.T.Pachhad	2016-17	03	01	01	0.59
25.	S.T.Rajgarh	2016-17	05	02	17	151.67
26.	S,T.Shillai	2016-17	02	01	01	3.09
27.	S.T.Sangrah	2016-17	03A	02	02	7.34
28.	S.T Nohradhar	2016-17	02	01	01	0.21
29.	D.T.Solan	2016-17	06	01	01	32.41
30.	D.T Una	2016-17	05	06	06	32.00
31.	S.T.Haroli	2016-17	02	02	02	7.50
32.	S.T.Amb	2016-17	04	01	01	0.60
Grand Total			**132**	**85**	**105**	**1297.58**

ANNEXURE-XIII(Para-4.2.2)
Authorization of payment in excess of sanctioned budget

Sr. No.	Name of Treasury	I.R.	Para No.	No of DDO's	No. of cases	Excess amount authorized (in lakh)
1.	D.T.Bilaspur	2016-17	08B	07	07	13.34
2.	S.T.Ghumarwin	2016-17	02	12	12	30.23
3.	S.T.NainaDevi Ji at Swarghat	2016-17	06	04	04	2.50
4.	S.T.Jhandutta	2016-17	03	05	06	54.44
5.	D.T.Chamba	2016-17	03	05	06	220.07
6.	S.T.Pangi	2016-17	03A	06	06	157.06
7.	S.T.Dalhousie	2016-17	02	02	02	9.80
8.	S.T.Chowari	2016-17	03A	01	02	0.58
9.	S.T.Bharmour	2016-17	02B	07	07	193.96
10.	S.T.Tissa	2016-17	02	02	02	15.06
11.	S.T.Salooni	2016-17	03	01	04	24.97
12.	S.T Holi	2016-17	02B	08	09	60.23
13.	S.T.Sihunta	2016-17	03	04	05	58.27
14.	S.T.Bhalie	2016-17	02	04	04	20.82
15.	D.T.Hamirpur	2016-17	05B	05	05	81.85
16.	S.T.Barsar	2016-17	03	06	06	12.17
17.	S.T.Nadaun	2016-17	03	06	06	30.68
18.	S.T.Sujanpur Tihra	2016-17	02	04	04	1.45
19.	S.T.Bhoranj	2016-17	03	06	06	10.85
20.	D.T. Kangra at Dharamshala	2016-17	10	06	06	110.42
21.	S.T.Kangra	2016-17	06	09	10	1357.19
22.	S.T.Dehra	2016-17	04	05	05	157.81
23.	S.T.Indora	2016-17	03	03	03	4.07
24.	S.T.Nurpur	2016-17	03	01	03	16.95
25.	S.T.Palampur	2016-17	03	06	07	105.87
26.	S.T.Jaisinghpur	2016-17	03	05	08	40.51
27.	S.T.Jawali	2016-17	04	05	05	31.17

28.	S.T.Fatehpur	2016-17	02	03	04	11.17
29.	S.T.Khundian	2016-17	02	02	04	22.50
30.	S.T.Baijnath	2016-17	05	04	05	33.77
31.	S.T.Kasba Kotla	2016-17	03	02	04	51.63
32.	S.T.Baroh	2016-17	04	06	06	25.98
33.	D.T.Kinnaur at R/Peo	2016-17	05	05	06	4.46
34.	S.T.Pooh	2016-17	02	04	04	6.41
35.	S.T.Sangla	2016-17	03	05	05	11.28
36.	S.T.Moorang	2016-17	03	03	03	2.52
37.	S.T.Nichar	2016-17	02	04	04	11.64
38.	D.T.Kullu	2016-17	06	07	07	31.86
39.	S.T.Anni	2016-17	03	05	06	39.11
40.	S.T.Banjar	2016-17	02	04	05	78.52
41.	S.T.Nirmond	2016-17	03	03	03	53.16
42.	S.T.Manali	2016-17	03	03	03	59.72
43.	D.T.Keylong	2016-17	03A	07	07	34.58
44.	S.T.Udaipur	2016-17	04A	03	03	7.36
45.	Try.Kaza	2016-17	05B	04	07	67.70
46.	D.T.Mandi	2016-17	06	08	08	303.46
47.	S.T.Sundernagar	2016-17	03	04	04	36.07
48.	S.T.Jogindernagar	2016-17	02	06	07	15.53
49.	S.T.Sarkaghat	2016-17	03	02	04	24.55
50.	S.T.Chachiot	2016-17	01	06	06	9.81
51.	S.T.Thunag	2016.17	01	02	02	1.77
52.	S.T.Ladbharol	2016-17	03	02	03	15.54
53.	S.T.Sandhole	2016-17	03	01	02	91.97
54.	S.T.Balichowki	2016-17	03	01	01	41.95
55.	S.T.Kotli	2016-17	01	03	05	60.35
56.	S.T.Padhar	2016-17	03	01	03	153.34
57.	S.T.Baldwara	2016-17	03	02	02	19.40
58.	Capital Shimla	2016-17	05	06	07	14.82
59.	D.T.Shimla	2016-17	08	07	08	196.72
60.	S.T.Sunni	2016-17	02	06	06	37.60

61.	S.T.Chopal	2016-17	01	04	04	7.66
62.	S.T.Rampur	2016-17	05	06	06	57.48
63.	S.T.Kumarsain	2016-17	04	03	03	7.35
64.	S.T.Nankhari	2016-17	04	06	06	13.32
65.	S.T.Kupvi	2016-17	03	03	03	9.21
66.	S.T.Nerwa	2016-17	01	05	06	27.89
67.	D.T.Sirmour at Nahan	2016-17	05	07	08	165.63
68.	S.T.Pachhad	2016-17	03	01	05	103.76
69.	S.T.Paonta Sahib	2016-17	04	05	05	30.66
70.	S.T.Shillai	2016-17	02	04	04	9.38
71.	S.T.Sangrah	2016-17	03	04	04	10.77
72.	S.T.Kamrau	2016-17	02	03	03	35.75
73.	S.T.Dadahu	2016-17	04	01	01	53.33
74.	S.T.Nohradhar	2016-17	02	02	03	20.59
75.	D.T.Solan	2016-17	06	06	07	89.54
76.	S.T.Arki	2016-17	06	06	07	47.28
77.	S.T.Kasauli	2016-17	03	02	02	8.40
78.	S.T.Nalagarh	2016-17	07	06	06	248.48
79.	S.T.Ramshehar	2016-17	01	05	05	12.14
80.	S.T.Krishangarh	2016-17	02	02	03	16.16
81	D.T.Una	2016-17	05	05	05	59.85
82	S.T.Haroli	2016-17	02	05	05	157.73
83	S.T.Bangana	2016-17	04	06	06	31.88
84	S.T.Amb	2016-17	04	07	08	99.63
Grand Total			**84**	**370**	**419**	**5722.44**

ANNEXURE-XIV (Para-4.4.1)
Non examination of Revenue Deposit Register quarterly by Collector

Sr. No.	Name of Treasury	I.R.	Para No.
1.	D.T.Chamba	2016-17	05
2.	D.T.Hamirpur	2016-17	09
3.	S.T.Palampur	2016-17	01
4.	S.T.Baijnath	2016-17	02
5.	S.T.Chachiot	2016-17	05
6.	D.T.Solan	2016-17	11
7.	S.T.Nalagarh	2016-17	01
		Total	**07**

ANNEXURE-XV (Para-4.4.3)
Non-verification of PLA Pass Books

Sr. No.	Name of Distt Try/ Treasury	I. R.	Para No.	Nature of Para
1.	S.T.Palampur	2016-17	07	Non –verification of PLA pass book
2.	S.T.Chachiot	2016-17	06	-do-
3.	S.T.Arki	2016-17	08	-do-
4	S.T.Kasauli	2016-17	05	-do-
5	S.T.Nalagarh	2016-17	04	-do-

ANNEXURE- XVI (Para-4.4.4)

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	2016-17	09	01
2.	S.T.Jaisinghpur	2016-17	05	01
3.	S.T.Arki	2016-17	04	02
Total				**04**

ANNEXURE-XVII (Para-4.6.1)

Excess payment of Pensionary benefits

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment	No. of cases	By Bank	By Try.	Treasury wise Total
1.	D.T.Bilaspur	2016-17	01	Family pension	01	---	-do-	58,975
2.	D.T.Kangra at Dharamshala	.2016-17	01	--do--	01	---	-do-	29,409
3.	D.T.Mandi	2016-17	01	-do-	03	---	-do-	27,662
4.	D.T.Shimla	2016-17	01	-do-	04	---	-do-	47,300
Total					**09**			**1,63,346**

ANNEXURE-XVIII (Para-4.6.2)
Less payment of Pensionary benefits

Sr. No.	Name of Treasury	Inspection Report	Para No.	Nature of Over payment	No. of cases	By Bank	By Try.	Treasury wise Total
1.	D.T.Chamba	2016-17	01	Family pension	01	---	By Try.	244484
2.	D.T.Kinnaur at R/Peo	.2016-17	01	Commutation	01	---	-do-	84359
3.	Try Kaza	2016-17	01	Commutation	03	---	-do-	54081
Total					**05**			**3,82,924**

ANNEXURE-XIX (Para-4.6.3)
Non grant of Additional Pension Allowance

Sr. No.	Name of Treasury	I.R.	Para No.	No. of cases	Name of Pensioner S/Sh./Smt./Kumari	PPO No.	Basic Pension	Age
1.	D.T.Bilaspur	2016-17	05	10	1.Premi Devi	19700/HP/S/F	4377	84
					2.Gomti Devi	20571/HP/S/F	3500	84
					3.Chando Devi	22485/HP/S/F	3500	84
					4.Harbansi Devi	22955/HP/S/F	3500	84
					5.Leela Devi	23185/HP/S/F	3500	86
					6.Jamana Devi	23311/HP/S/F	4377	64
					7.Bimla Devi	23706/HP/S/F	4774	83
					8.Maya Devi	23734/HP/S/F	3500	84
					9.Phoolan Devi	24029/HP/S/F	4539	83
					10.Parsoon	27801/HP/S/F	3500	84
2.	D.T.Keylong	2016-17	02	05	1.Tash Yaki	14715/HP/S/F	3500	82
					2.Sonam Chokid	33264/HP/S/F	3500	80
					3.Reeging Dolma	33655/HP/S/F	4212	77
					4. Reeging Bhooti	37834 /HP/S/F	4896	76
					5.Timro	68293/HP/S/F	4896	70
Total				**15**				

ANNEXURE-XX (Para-4.6.5)

Irregularities noticed in G.P.F payments

Sr. No	Name of Treasury	I.R.	Para No.	No. Of case	Valid date for payment	Date of drawl of bill.	Amount	Remarks
1	S.T.Shri Naina Devi Ji at swarghat	2016-17	04	01	19-09-16	13-10-16	15,98,597	Payment authorised after expiry of currency period of authority.
2	S.T.Holi	2016-17	01	01	30-11-16	14-12-16	2,69,627	-do- -do-
3	D.T.Hamirpur	2016-17	03	01	6-12-16	27-12-16	88,043	-do-
4	D.T.Kangra at Dharamshala	2016-17	07	02	2-8-16 2-8-16	18-8-16 5-9-16	39,08,445 29,31,544	-do-
5	Try.Kaza	2016-17	04	01	20-6-16	23-6-16	8,16,059	-do-
6	D.T.Shimla	2016-17	05	04	6-7-16 6-2-17 21-2-17 16-11-16	27-7-16 9-2-17 23-2-17 22-11-16	3,87,218 14,406 15,000 25,000	-do-
7	S.T.Rohru	2016-17	02	01	26-1-17	15-2-17	5.12,812	-do-
8	S.T.Paonta Sahib	2016-17	06	03	30-9-16 16-11-16 9-5-17	3-11-16 14-12-16 26-5-17	8,57,377 11,682 35,068	
9	D.T.Solan	2016-17	07	02	26-7-16 15-12-16	26-8-16 27-12-16	13,50,836 1,09,486	-do-
Grand Total			**09**	**16**			**1,29,31,200**	

ANNEXURE-XXI (Para-4.6.7)

Irregular Payment made on account of DCRG/GPF.

Sr.No.	Name of Distt. Treasury/Treasury	I.R.	Para No.	Amount	Remarks
1.	D.T. Kangra at Dharamshala	2016-17	08	401811	DCRG Payment authorised on unsigned authority.
2	D.T. Kinnaur at R/Peo	2016-17	02	310499	GPF payment authorised on unsigned authority.
Total				**7,12,310**	

ANNEXURE-XXII (Para-4.6.8)

Misclassification of payment made under General Provident Fund.

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of cases	Amount	Remarks
1.	D.T.Bilaspur	2016-17	02	08	6194243	Amount of Final Payment was booked under Sub Head 01-
2.	D.T.Kullu	2016-17	08	03	284659	-do-
3.	D.T. Solan	2016-17	10	05	2432620	-do-
Total				**16**	**89,11,522**	

ANNEXURE-XXIII (Para-4.6.9)

GPF payment authorized by treasuries without mentioning proper GPF Account Number

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Amount of payment	No. of cases	Remarks
1.	D.T.Bilaspur	2016-17	07	34,83,336	12	Proper Account no. not mentioned
2.	S.T.Ghumarwin	2016-17	04	66,71,168	13	-do-
3.	S.T.Shri Naina Devi Ji at Swarghat	2016-17	07	34,65,323	02	-do-
4.	S.T.Jhandutta	2016-17	04	10,39,577	02	-do-
5.	D.T.Chamba	2016-17	04	44,04,886	12	-do-
6.	Try.Pangi	2016-17	04	3,65,000	02	-do-
7.	S.T.Dalhousie	2016-17	03	22,01,695	05	-do-
8.	S.T.Tissa	2016-17	03	4,81,064	02	-do-
9.	S.T.Salooni	2016-17	04	35,67,055	05	-do-
10.	S.T.Sihunta	2016-17	04	31,944	01	-do-
11.	S.T.Bhalie	2016-17	03	1,83,513	01	-do-
12.	D.T.Hamirpur	2016-17	06	1,52,18,834	14	-do-
13.	S.T.Barsar	2016-17	04	4,43,841	03	-do-
14.	S.T.Nadaun	2016-17	04	76,031	01	-do-
15.	S.T.Sujanpur Tihra	2016-17	03	2,36,517	01	-do-
16.	S.T.Bhoranj	2016-17	04	41,93,804	02	-do-
17.	D.T.Kangra at Dharamshala	2016-17	09	81,68,863	11	-do-
18.	S.T.Kangra	2016-17	05	35,88,103	11	-do-
19.	S.T.Dehra	2016-17	06	29,36,978	09	-do-
20.	S.T.Palampur	2016-17	06	89,08,888	13	-do-
21.	S.T.Jaisinghpur	2016-17	04	11,50,000	07	-do-
22.	S.T.Khundian	2016-17	04	2,51,754	01	-do-
23.	S.T.Rakkar	2016-17	03	3,28,772	01	-do-
24.	S.T.Dehra	2016-17	05	7,25,154	01	-do-
25.	S.T.Baroh	2016-17	05	92,20,459	06	-do-

26	D.T.Kinnaur at R/Peo	2016-17	07	20,50,000	09	-do-
27	S.T.Nichar	2016-17	03	56,87,702	05	Proper Account no. not mentioned
28	S.T.Anni	2016-17	02	21,58,935	04	-do-
29	S.T.Banjar	2016-17	04	4,91,831	02	-do-
30	S.T.Nirmond	2016-17	02	1,42,066	02	-do-
31	D.T.Keylong	2016-17	05	27,40,874	02	-do-
32	S.T.Udaipur	2016-17	03	6,79,702	01	-do-
33	Try.Kaza	2016-17	07	88,95,928	12	-do-
34	D.T.Mandi	2016-17	05	1,05,73,629	12	-do-
35	S.T.Sundernagar	2016-17	04	25,29,464	05	-do-
36	S.T.Joginder Nagar	2016-17	05	73,74,841	05	-do-
37	S.T.Karsog	2016-17	02	19,73,348	02	-do-
38	S.T.Sarkaghat	2016-17	04	16,99,465	05	-do-
39	S.T.Chachiot	2016-17	02	19,02,423	09	-do-
40	S.T.Sandhole	2016-17	04	26,83,199	01	-do-
41	S.T.Kotli	2016-17	03	28,91,138	02	-do-
42	S.T.Aut	2016-17	04	2,43,538	01	-do-
43	S.T.Padhar	2016-17	04	1,87,183	03	-do-
44	S.T.Baldwara	2016-17	02	51,53,726	04	-do-
45	S.T.Dharampur	2016-17	03	27,89,292	03	-do-
46	Capital Shimla	2016-17	03	33,71,619	11	-do-
47	D.T.Shimla	2016-17	06	19,57,750	09	-do-
48	S.T.Chopal	2016-17	03	8,48,000	06	-do-
49	S.T.Jubbal	2016-17	02	18,44,063	08	-do-
50	S.T.Kotkhai	2016-17	05	38,07,484	02	-do-
51	S.T.Rampur	2016-17	05	19,95,268	05	-do-
52	S.T.Theog	2016-17	03	23,66,363	04	-do-
53	S.T.Kumarsain	2016-17	03	13,01,997	04	-do-
54	S.T.Nankhari	2016-17	03	5,30,909	02	-do-
55	S.T.Kupvi	2016-17	01	11,20,023	02	-do-

56	S.T.Nerwa	2016-17	03	1,60,122	02	-do-
57	S.T.Chirgaon	2016-17	03	20,82,367	02	-do-
58	D.T.Sirmour at Nahan	2016-17	06	56,15,100	13	-do-
59	S.T Paonta Sahib	2016-17	03	78,70,578	06	-do-
60	S.T.Rajgarh	2016-17	04	35,72,226	09	-do-
61	S.T.Sangrah	2016-17	04	7,59,197	02	-do-
62	S.T.Dadahu	2016-17	03	13,72,704	02	-do-
63	S.T.Nohradhar	2016-17	01	5,89,339	05	-do-
64	S.T.Arki	2016-17	07	27,16,407	07	-do-
65	S.T.Nalagarh	2016-17	08	15,38,318	06	-do-
66	D.T.Una	2016-17	04	1,41,21,162	14	-do-
67	S.T.Haroli	2016-17	03	26,01,923	02	-do-
68	S.T.Bangana	2016-17	03	5,71,124	03	-do-
69	S.T.Amb	2016-17	03	47,91,701	10	-do-
Grand Total			**69**	**21,16,96,587**	**363**	

ANNEXURE-XXIV (Para-4.7.5)

Difference in figure of Sale of Non Postal Stamps and its Sale Receipt Account.

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	Category of Stamps	Figure shown in yearly statement of Non Postal Stamps	Sale Receipt booked under head 0030 in the account	Difference
1.	D.T.Kullu	2016-17	09	Court Fee	3390367	3489996	99629
2.	D.T.Mandi	2016-17	13	Court Fee Non Judicial stamps Notorial Stamps Revenue Stamps	5465358 45842530 863920 792500	5469358 45841730 849220 785510	4000 800 14700 6990
3.	D.T.Sirmourat Nahan	2016-17	04	Court Fee Non Judicial stamps Notorial Stamps Revenue Stamps	3603090 58973470 321000 992000	1260900 8175511 180900 230400	2342190 50797959 140100 761600
4.	S.T.Pachhad	2016-17	02	Court Fee Notorial Stamps	201600 5142900	199240 5144900	2360 2000
5.	D.T.Solan	2016-17	03	Court Fee Non JudicialStamps Notorial Stamps Revenue Stamps	9101295 17813800 201400 1728000	9183595 17723630 274400 689100	82300 90170 73000 1038900
6.	D.T.Una	2016-17	03	Non Judicial Stamps Notorial Stamps Revenue Stamps	37968950 106580 512000	37808950 164180 448000	160000 57600 64000
Grand Total							**5,57,38,298**

ANNEXURE-XXV (Para-4.8.1)

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

Sr. No.	Name of Distt. Try/ Treasury	I.R.	Para No.	No. of Sr. A.O's/ A.O's
1.	D.T.Bilaspur	2016-17	12	02
2.	S.T.Bharmour	2016-17	04	01
3.	S.T.Holi	2016-17	05	04
4.	D.T.Kangra at Dharamshala	2016-17	19	06
5.	S.T.Kangra	2016-17	10	02
6.	S.T.Fatehpur	2016-17	04	01
7.	S.T.Nihri	2016-17	03	01
8.	S.T.Chopal	2016-17	05	02
9.	S.T.Rohru	2016-17	06	02
10.	S.T.Junga	2016-17	05	02
11.	D.T.Solan	2016-17	13	02
12.	S.T.Arki	2016-17	10	01
13.	S.T.Kandaghat	2016-17	05	01
14.	S.T.Kasauli	2016-17	08	01
15.	S.T.Nalagarh	2016-17	09	03

ANNEXURE-XXVI (Para-4.9.1)
Non availability/slow functioning of Internet facility.

S. No.	Name of Treasury	I.R.	Para No.	Remarks
1.	D.T.Bilaspur	2016-17	13	Internet facility was not properly functioning during Inspection Period
2.	S.T.Shri Naina Devi Ji at Swarghat	2016-17	08	Non functioning / slow functioning of Internet facility
3.	S.T.Holi	2016-17	04	--do—
4.	D.T.Hamirpur	2016-17	11	Non functioning / slow functioning of Internet during Inspection Period
5.	D.T.Kinnaur at R/Peo	2016-17	11	--do--
6	Try.Kaza	2016-17	02	--do—Important work were being done in Cyber Cafe
7	D.T.Mandi	2016-17	12	Non/slow functioning of Internet during Inspection
8	S.T.Jubbal	2016-17	04(B)	--do--
9	S.T.Rohru	2016-17	04(B)	--do—
10	S.T.Chirgaon	2016-17	06(B)	--do—
11	S.T.Pachhad	2016-17	05	--do—
12	S.T.Rajgarh	2016-17	08	--do—
13	D.T.Solan	2016-17	14	--do—
14	S.T.Arki	2016-17	09	--do—
15	S.T.Kasauli	2016-17	07	--do—

ANNEXURE-XXVII (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.Palampur	2016-17	05
2	S.T.Dehra	2016-17	02
3	S.T.Rohru	2016-17	04(A)
4	S.T.Ramshehar	2016-17	04

ANNEXURE-XXVIII (Para- 4.9.3)
Non-Functioning of Computer Printer

Sr. No.	Name of Treasury	I.R.	Para No.	Remarks
1.	S.T.Jubbal	2016-17	04(A)	Computer printer not functioning
2.	S.T.Kotkhai	2016-17	07	-do-
3.	S.T.Chirgaon	2016-17	6(B)	-do-

ANNEXURE-XXIX(Para- 4.10.1)

Non conducting of inspection by the Departmental Officers

Sr. No.	Name of Treasury	I.R.	Para No.
1	S.T.Chowari	2016-17	05
2	S.T.Sangla	2016-17	05
3	S.T.Chopal	2016-17	06
4	S.T.Nankhari	2016-17	06
5	S.T.Junga	2016-17	01
6	S.T.Kupvi	2016-17	06
7	S.T.Nerwa	2016-17	05
8	S.T.Tikkar	2016-17	04
9	S.T.Chirgaon	2016-17	01
10	S.T.Dodra Kawar	2016-17	02

ANNEXURE-XXX (Para–4.11.1)

Less Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases
1.	D.T.Bilaspur	2016-17	10	10
2.	S.T.Ghumarwin	2016-17	03	11
3.	S.T.Shri Naina Devi Ji at Swarghat	2016-17	05	08
4.	S.T.Jhandutta	2016-17	06	09
5.	D.T.Chamba	2016-17	06	08
6.	Try.Pangi	2016-17	02	09
7.	S.T.Dalhousie	2016-17	01	08
8.	S.T.Chowari	2016-17	01	05
9.	S.T.Bharmour	2016-17	03	08
10.	S.T.Tissa	2016-17	01	04
11.	S.T.Salooni	2016-17	01	06
12.	S.T.Holi	2016-17	03	08
13.	S.T.Sihunta	2016-17	01	07
14.	S.T.Bhalie	2016-17	01	02
15.	D.T.Hamirpur	2016-17	04	08
16.	S.T.Barsar	2016-17	02	05
17.	S.T.Nadaun	2016-17	01	05
18.	S.T.Sujanpur Tihra	2016-17	01	05
19.	S.T.Bhoranj	2016-17	02	04
20.	D.T.Kangara at Dharamshala	2016-14	14	08
21.	S.T.Kangra	2016-17	07	08
22.	S.T.Dehra	2016-17	05	08
23.	S.T.Indora	2016-17	01	08
24.	S.T.Nurpur	2016-17	01	09
25.	S.T.Palampur	2016-17	04	08
26.	S.T.JaisinghPur	2016-17	06	08
27.	S.T.Jawali	2016-17	01	09
28.	S.T.Fatehpur	2016-17	01	07
29.	S.T.Khundian	2016-17	03	07
30.	S.T.Rakkar	2016-17	02	06
31.	S.T.Baiajnath	2016-17	04	08
32.	S.T.Kasba Kotla	2016-17	01	07
33.	S.T.Dheera	2016-17	04	08
34.	S.T.Baroh	2016-17	03	07
35.	D.T.Kinnaur at R/Peo	2016-17	08	08
36.	S.T.Pooh	2016-17	01	07
37.	S.T.Sangla	2016-17	01	05
38.	S.T.Moorang	2016-17	01	03
39.	S.T.Nichar	2016-17	01	07
40.	D.T.Kullu	2016-17	03	09
41.	S.T.Anni	2016-17	01	07
42.	S.T.Banjar	2016-17	03	11
43.	S.T.Manali	2016-17	02	03
44.	D.T.Keylong	2016-17	04	08
45.	S.T.Udaipur	2016-17	01	06

46.	Try.Kaza	2016-17	08	08
47.	D.T.Mandi	2016-17	10	10
48	S.T.SunderNagar	2016-17	01	04
49.	S.T.Karsog	2016-17	01	07
50	S.T.Sarkaghat	2016-17	01	05
51	S.T.Chachiot	2016-17	04	08
52.	S.T.Thunag	2016-17	04	08
53	S.T.Nihri	2016-17	01	10
54	S.T.Sandhole	2016-17	02	03
55	S.T.Balichowki	2016-17	04	07
56	S.T.Kotli	2016-17	02	08
57	S.T.Aut	2016-17	03	07
58	S.T.Padhar	2016-17	01	02
59	S.T.Baldwara	2016-17	01	05
60	S.T.Dharampur	2016-17	01	05
61	Capital Shimla	2016-17	06	15
62	D.T.Shimla	2016-17	09	08
63	S.T.Sunni	2016-17	01	07
64	S.T.Kotkhai	2016-17	04	08
65	S.T.Rampur	2016-17	01	08
66	S.T.Rohru	2016-17	03	08
67	S.T.Theog	2016-17	01	07
68	S.T.kumarsain	2016-17	01	04
69	S.T.Nankhari	2016-17	01	09
70	S.T.Junga	2016-17	04	03
71	S.T.Kupvi	2016-17	05	04
72	S.T.Nerwa	2016-17	04	08
73	S.T.Tikkar	2016-17	02	10
74	S.T.Chirgaon	2016-17	05	08
75	S.T.Dodra Kawar	2016-17	03	07
76	D.T.Sirmour at Nahan	2016-17	09	16
77	S.T.Pachhad	2016-17	04	10
78	S.T.Paonta Sahib	2016-17	01	07
79	S.T.Rajgarh	2016-17	07	08
80	S.T.Shillai	2016-17	03	07
81	S.T.Sangrah	2016-17	02	06
82	S.T.Kamrau	2016-17	01	03
83	S.T.Dadahu	2016-17	02	08
84	S.T.Nohradhar	2016-17	03	12
85	D.T.Solan	2016-17	08	08
86	S.T.Arki	2016-17	05	08
87	S.T.Kandaghat	2016-17	03	08
88	S.T.Kasauli	2016-17	05	08
89	S.T.Nalagarh	2016-17	03	08
90	S.T.Ramshehar	2016-17	03	08
91	S.T.Krishangarh	2016-17	03	08
92	D.T.Una	2016-17	08	08
93	S.T.Haroli	2016-17	05	04
94	S.T.Bangana	2016-17	06	09
95	S.T.Amb	2016-17	05	08
Grand Total				**693**

ANNEXURE-XXXI (Para–4.11.1)

Excess Payment of HRA

Sr.No	Name of Treasury	Inspection Report	Para No.	No. of cases	Amount
1.	D.T.Bilaspur	2016-17	06	02	1550
2.	S.T.Ghumarwin	2016-17	01	04	2850
3.	S.T Shri Naina Devi Ji at Swarghat	2016-17	02	01	750
4.	S.T.Jhandutta	2016-17	02	07	2300
5.	S.T.Pangi	2016-17	01	02	2250
6.	S.T.Chowari	2016-17	02	01	600
7.	S.T.Bharmour	2016-17	01	01	450
8.	S.T.Salooni	2016-17	02	02	1200
9.	S.T.Sihunta	2016-17	02	01	600
10.	S.T.Barsar	2016-17	01	02	4800
11.	S.T.Nadaun	2016-17	02	05	4200
12.	S.T.Bhoranj	2016-17	01	02	1200
13.	D.T.Kangra at Dharamshala	2016-17	02	07	9200
14.	S.T.Kangra	2016-17	02	08	14200
15.	S.T.Indora	2016-17	02	02	1200
16.	S.T.Palampur	2016-17	02	04	2550
17	S.T.Jaisinghpur	2016-17	02	02	750
18	S.T.Jawali	2016-17	02	02	1550
19	S.T.Khundian	2016-17	01	03	1650
20	S.T.Rakkar	2016-17	01	01	100
21	S.T.Kasba Kotla	2016-17	02	02	1800
22	S.T.Dheera	2016-17	03	03	900
23	S.T.Baroh	2016-17	02	02	1650
24	D.T.Kinnaur at R/Peo	2016-17	03	03	10800
25	S.T.Sangla	2016-17	02	04	2100
26	S.T.Moorang	2016-17	01	01	600
27	D.T.Kullu	2016-17	02	05	2700
28	S.T.Nirmond	2016-17	01	01	4550
29	S.T.Manali	2016-17	01	04	2400
30	D.T.Mandi	2016-17	07	07	4050
31	S.T.Udaipur	2016-17	02	02	1800

32	S.T.Sundernagar	2016-17	02	03	8400
33	S.T.Jogindernagar	2016-17	03	01	100
34	S.T.Sarkaghat	2016-17	02	01	600
35	S.T.Thunag	2016-17	03	01	600
36	Sandhol	2016-17	01	02	1200
37	S.T.Balichowki	2016-17	02	02	700
38	S.T.Padhar	2016-17	02	01	600
39	S.T.Dharampur	2016-17	02	03	1800
40	Capital Shimla	2016-17	01	07	26000
41	D.T.Shimla	2016-17	04	03	11600
42	S.T.Chopal	2016-17	02	02	1800
43	S.T.Kotkhai	2016-17	03	02	850
44	S.T.Rampur	2016-17	02	03	8700
45	S.T.Kumarsain	2016-17	02	01	600
46	S.T.Nankhari	2016-17	02	02	3900
47	S.T.Nerwa	2016-17	02	02	1700
48	S.T.Dodra Kawar	2016-17	01	01	1650
49	D.T.Sirmour at Nahan	2016-17	02	02	4800
50	S.T.Pachhad	2016-17	01	06	1850
51	S.T.Paonta Sahib	2016-17	02	02	3000
52	S.T.Rajgarh	2016-17	03	03	3600
53	D.T.Solan	2016-17	02	08	6600
54	S.T.Kandaghat	2016-17	01	05	3150
55	S.T.Kasauli	2016-17	01	03	4700
56	S.T.Krishangarh	2016-17	01	03	1500
57	D.T.Una	2016-17	07	02	6600
58	S.T.Bangana	2016-17	05	07	850
59	S.T.Amb	2016-17	02	04	13600
Grand Total				**175**	**2,08,350**

ANNEXURE-XXXII (Para-4.11.2)
Less Payment of fixed Medical Allowance.

Sr.No.	Name of Treasuries	I.R.	Para No.	No. Cases	Amount
1.	S.T.Jawali	2016-17	05	04	54800
2.	S.T.Pooh	2016-17	03	01	4800
3.	D.T.Mandi	2016-17	08	04	30400
4	S.T.Sundernagar	2016-17	05	01	5100
5	S.T.Dharampur	2016-17	04	01	5100
6	D.T.Shimla	2016-17	07	02	15860
7.	S.T.Rampur	2016-17	03	01	5100
8.	S.T.Theog	2016-17	02	01	5100
9.	S.T.Kumairsain	2016-17	06	01	5100
10.	S.T.Sangrah	2016-17	01	01	14200
11.	S.T.Dadahu	2016-17	01	03	15600
Total				**20**	**1,61,160**

ANNEXURE-XXXIII (Para-4.11.3)
Less deduction of Govt. attached vehicle.

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Less Deduction `
1.	S.T.Thunag	2016-17	02	Tavinder Kumar IP31-12371 BDO.Jhanjheli	2400
2.	Capital Shimla	2016-17	02	Ramesh Chand IP01-11584 Dy.Medical Supdt.	13000
3.	D.T.Sirmour at Nahan	2016-17	03	1.Rajeev Mahajan IP14-71238 EE.IPH Div.Nahan 2.Sunil Sharma IP43-10384 RTO. Nahan	300 400
Total					**16,100**

ANNEXURE-XXXIV (Para-4.11.3)

Excess deduction of Govt. attached vehicle.

Sl. No.	Name of Distt. Treasury/ Treasury	Inspection Report	Para No.	Name of employee, IP No. and designation S/Sh./Smt.	Excess deduction `
1.	D.T. Kangra at Dharamshala	2016-17	13	1.Rajesh Tomer IP36-13871 Chairman HP Wakf Tribunal 2.Mohinder Singh Rana IP07-13837 Addl.Dir.Hor,Dharamshala	4875 2625
2.	S.T.Kangra	2016-17	04	1.Ravinder K.Minhas IP05-10686 SE,IPH Shahpur 2.Deepak Garg IP14-17285 IPH Div.Nagrota Bagwan	375 600
3.	S.T.Dehra	2016-17	02	1.Sanjeev Kumar IP43-10407 SDO(C)JawalaMukhi	2775
4.	S.T.Nurpur	2016-17	04	1.Haripal Singh IP47-13221	900
5.	D.T.Mandi	2016-17	09	Raman Darsagi IP12-18077 RTO Mandi	2675
6.	S.T.Junga	2016-17	03	Shalini Agnihotri IP01-23973 ASP Comm.Ist Bn.Junga	874
7.	D.T.Sirmour at Nahan	2016-17	03	Jai Shri Sharma IP01-18401 Pr.Dr.Y.S.Parmar,GMC,Nahan	4875
8.	S.T.Haroli	2016-17	06	1.Dile Ram IP16-10117 SDM Haroli 2.Mukesh Kumar IP47-18813 E.E.IPH.Haroli	75 75
Total					**20,724**

ANNEXURE-XXXV (Para-4.11.4)

Less deduction of Standard License fees for Govt. accommodation.

Sr. No.	Name of Treasury	I.R.	Para No.	No. of case	Name & IP No. of employee S/Sh./Smt./Kumari	Amount of Less deduction
1.	D.T.Bilaspur	2016-17	04	01	Surinder Kumar IP-03-11674	1600
2.	S.T.Kangra	2016-17	03	01	Jaswinder Kaur IP24-10349	14368
3.	S.T.Junga	2016-17	02	02	Bidhi Chand IP33-20456 Jatinder Kumar IP01-24996	2622 570
4.	S.T.Rajgarh	2016-17	01	03	Jeewan Ram IP12-12401 SunilKumar IP41-12217 Ujager Singh IP41-10876	530 4268 14368
Grand Total			**04**	**07**		**38,326**

ANNEXURE-XXXVI (Para- 4.11.4)

Excess 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	2016-17	03	01	Surinder Kumar IP-09-11528	8980
Grand Total				**01**		**8,980**

ANNEXURE-XXXVII (Ref. to Para-4.11.5)

Difference between bank statement and monthly scrolls

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

Appendix 'A'

Year-wise breakup of outstanding IR and paras as on 31.03.2018 :

Year	IR	Paras
1982-83	1	2
1999-00	1	1
2005-06	3	4
2006-07	3	3
2007-08	2	3
2008-09	3	3
2009-10	1	1
2010-11	3	3
2011-12	5	5
2012-13	3	3
2013-14	7	9
2014-15	16	23
2015-16	23	35
2016-17	99	447
Total:	**170**	**542**

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