



सत्यमेव जयते

*Office of the
Principal Accountant General (A&E)
Haryana, Chandigarh*

*Annual Review on the Working of Treasuries
in Haryana*

2011-12

Preface

Treasuries constitute an important financial organ of the State Government and act as a bridge between the Drawing and Disbursing Officers (DDO) and the Finance Department. The State Government has devised Codes, Manuals and administrative procedures for functioning of the Treasuries. Through these instruments, the Treasury Officers seek to ensure fiscal discipline and regulate the working of the Treasuries.

The review is intended to draw the attention of the State Government and Departmental authorities to the overall working of the treasuries and thereby bring about improvement in their system. Prepared in three parts on the reporting format prescribed by Office of the Comptroller and Auditor General of India, New Delhi, as required under para 20.17.11 of CAG's Manual of Standing Order (A & E) Volume I, this review is based on the Inspection Reports on Treasuries and the Original Vouchers/Challans checked and verified in this office during 2011-12 with reference to DATA Project.

Part-1 is Introductory

Part-2 reveals defects noticed during compilation and verification of accounts.

- Late rendition of initial accounts by the Treasuries Annex (F) and F(I)
- Non-furnishing of schedules/payment vouchers, plus and minus memoranda.
- Non-supply of Consolidated Treasury Receipts to the concerned Divisional Forest Officers/Divisional Officers of Public Works Divisions.

Also incomplete/misclassified accounts received in my office disrupt smooth and correct maintenance of General Provident Fund and loan accounts of the employees of the State Government.

Part-3 points out defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices.

- Non-payment of Gratuity for a long period.
- Discrepancy in Defined Contributory Pension Scheme.
- Withdrawal through Letter of credit.
- Non obtaining of Annual Life Certificate.

I hope this report will help as a guide for improving Treasury Administration and functioning. I also look forward to readers' views and comments on this publication. This would help in further improving the publication in the years to come.



(MOHINDER SINGH)

PRINCIPAL ACCOUNTANT GENERAL

CHANDIGARH

The 5 SEP 2012

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Highlights
(Main and Interesting Points)

1. Outstanding Paras/Sub paras of Inspection Reports for want of final replies from the various Treasuries. [Para 3.2]
2. Non – submission of Initial Replies of Treasury Inspection Report by various Treasuries. [Para 3.2.1]
3. Defects noticed in preparation of accounts. [Para 2.1]
4. Delay in submission of monthly accounts by various Treasuries ranging from 4 days to 19 days. [Para 2.4]
5. Wanting missing voucher amounting to ₹21.70 crore from various Treasuries. [Para 2.5]
6. Net (cr.) Difference of ₹ 10.04 crore under Reserve Bank Deposit (State) Between Treasuries and Banks. [Para 2.6]
7. Non – operational Personal Ledger Accounts. [Para 2.9]
8. Non – submission of Initial Replies of Treasury Inspection Report by various Treasuries. [Para 3.2.2]
9. Non obtaining of Annual Life Certificate [Para 3.3]
10. Overpayment on account of disbursement of Pension/ Family Pension to the Pensioners/ Family Pensioners. [Para 3.3.1]
11. Non- payment of Gratuity for a long period [Para 3.3.2]
12. Withdrawal through Letter of Credit. [Para 3.5]
13. Delay in Submission of Lapsed Statement. [Para 3.6]
14. Delay in submission of Plus and Minus Statements of PLA. [Para 3.6.1]
15. Personal Deposit Accounts [Para 3.6.2]
16. Maintenance of Stamps Accounts. [Para 3.9]

Part-1

Introductory

1.1 The Treasuries and Sub-Treasuries function under the administrative control of the Director Treasuries and Accounts and Special Secretary to Govt. of Haryana, Finance Department, Chandigarh.

1.2 Organizational set up

There are 22 Treasuries and 83 Sub-Treasuries in Haryana State as on 31/03/2012. All the Treasuries/Sub-Treasuries are banking ones.

A list of Treasuries/Sub-Treasuries is given in **Annexure -'A'**

1.2.1 Position of Treasury Staff

Year	Sanctioned Strength	Men in position	Trained	Untrained
2011-12	633	398	398	-

Part 2

Defects noticed during compilation and verification of accounts

2.1 Defects noticed in preparation of accounts

Treasury Offices are required to classify each transaction under correct Head of Account. But the detail shown in **Annexures 'B' & 'B-I'** shows that misclassification has been done by various treasury offices at first instance.

2.1.1 Incorrect Classification of Challans

Challans are required to be entered as per actual classification on the challans. Treasury Officers do not give proper classification as per budget. Also, challan numbers in the receipt schedules are not given which are required for posting of challans. Similarly, the scroll numbers are not mentioned where the subscriptions of long term advances are deposited by cash or through cheques/bank drafts. The same are required to be mentioned invariably on the top of schedule of cash accounts for computerization purpose.

2.1.2 Faulty rendition of Monthly Civil Account

Generally, numerous mistakes in totaling of covering lists of payment vouchers and Cash Accounts are detected while preparing the monthly accounts. Such differences lead to increase in suspense balances and submission of incomplete account to the State Government. A list of such examples is given in Annexures 'C'.

2.2 Outstanding Railway Pension claims

No point worth mentioned.

2.3 List of wanting Detailed Contingent Bills from Treasuries

Financial Rules of the State Government prohibit drawl of fresh Abstract Contingent Bills by Drawing and Disbursing Officers/Controlling Officers unless previous advance is cleared. According to provision contained in Rule 4.49(4) of Punjab Treasury Rule detailed Contingent Bills are required to be sent by the end of the month following the month in which the Abstract Contingent Bills are drawn. But these instructions are not being followed by Drawing and Disbursing Officers/Controlling Officers resulting in accumulation of ₹14, 22,600/- were pending upto 3/2012. The details of such items are shown in **Annexure 'D'**. However, DC Bills against all the above AC Bills have been received by May, 2012.

2.4 Delay in submission of Monthly Accounts by treasuries

During the year, in 174 cases the account from various treasuries (I list of payment in 77 cases and II list of payment in 97 cases) was received late by four to nineteen days. Hence only 67% Accounts were received in time from various treasuries. Matter is brought to the notice of the Government every month but the delay continues to occur. The delay in the submission of initial accounts causes consequent delay and disruptions in compiling Monthly Civil Accounts by the Principal Accountant General. A list showing the delay in submission of I and II list of accounts by more than three days is given in **Annexures 'E' & 'E-I'**.

Treasury officers need to be directed to ensure timely submission of initial accounts to this office.

2.5 Delay in receipt of wanting Vouchers from Treasuries

Rule 3.17 of Punjab Financial rules Volume-I envisages that Treasury Officers should ensure that all vouchers required to be sent to the Accounts office are attached with the relevant Monthly Civil Accounts. But vouchers are found missing. Despite best efforts made by this office through our regular correspondence with Director Treasuries & Accounts Haryana, Chandigarh and frequent visits to concerned quarters vouchers are still awaited from various Treasury Officers. Treasury wise detail of the amount outstanding under Suspense Head due to missing vouchers along with the years to which they pertain is given in Annexure 'F'.

2.6 Register of Reserve Bank Deposits

The figures of "Reserve Bank Deposit" appearing in the treasury account should normally tally with those appearing in the books of banks conducting Government business. The difference between the two sets of books/figures is required to be reconciled by the Treasury Officers as per instructions contained in Articles 42 to 44 of Account Code Volume - II. The position of Reserve Bank Deposit (State) for the year 2011-12 is as under. As a result of non-reconciliation by Treasury Officers, there remained a net difference of ₹ 10,04,26,120.31 (Cr.) as on 31st March 2012 as under:-

Opening Balance As on 01/04/2011		Additions 01/04/2011 to 31/03/2012		Total	
Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)
121048650.46	170948559.36	1647941192.17	1394559595.47	1768989842.63	1565508154.83
Items 190	Items 141	Items 140	Items 235	Items 330	Items 376
Clearance 01/04/2011 to 31/03/2012		Closing Balance		Net (Cr.) Difference	
Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	(₹) 100426120.31	
1666193807.77	1362285999.66	102796034.86	203222155.17		
Items 146	Items 203	Items 184	Items 173		

The year wise detail of these items is annexed as Annexure-'G'

2.7 Defective working of Treasuries/Sub-Treasuries in respect of Major Head "8009- State Provident Fund, 01-Civil, 101-General Provident Funds"

Balances are lying unadjusted and placed under suspense as neither the supporting challans are enclosed with nor complete details given in the Monthly Civil Account, under the Major Head 8009 State Provident Fund, 01-Civil, 101-General Provident Funds. As a result 118 items of receipts remained unposted. Annexure 'H' gives the details of treasuries responsible for such lapses. These are required to be settled expeditiously to enable this office to clear this amount from the Suspense Head.

2.8 Non- submission of Plus and Minus Memorandum

As per rule 13.5 of Punjab Financial Rules Volume-I, a plus and minus memorandum should be prepared and submitted to the Accountant General as prescribed in Articles 110 and 111 of Account Code Volume-II. But the Plus and Minus memorandum are not regularly and timely submitted by the Treasury Officers along with monthly accounts. A number of Plus Minus memos up to 2011-12 are still awaited from the Treasury Offices as shown in **Annexure -'I'**, thus resulting in outstanding balances in the Broad Sheets. Treasury Officers need to be instructed strictly in this regard.

2.9 Non - operational Personal Ledger Accounts

While checking the Deposit Accounts, it has been observed that many accounts have not been operated for the last three years. It has also been observed that neither the balances, shown therein, were written off to Government Account nor any action was initiated to pursue with the departments concerned for squaring up the Personal Ledger Accounts.

As per rule 12.7 of Punjab Finance Rules volume- I, Personal Ledger Account credited by debit to the Consolidated Fund should be closed at the end of financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund. Fresh Personal Ledger Account, be opened next year again, if necessary, in the usual manner. Strict instructions need to be issued to all the Treasury Officers in this regard. Few such examples are given in **Annexure - 'J'**.

Mostly Treasury Officers do not mention the correct Minor Head of Account in the receipt schedules and payment vouchers. The amount is shown as "Personal Ledger Account" only, resulting in booking of amount in wrong minor head which leads to monthly difference.

2.10 Issue of huge number of Correction Slips by Treasury Offices (Requisition for correction of Accounts)

There have been differences between the figures sent by Treasury Officers to this office and Consolidated Treasury Receipt issued to the Divisions. Few examples of such differences are given in **Annexures -'K' & 'K (I)'** which are required to be reconciled by the Treasuries. Despite vigorous correspondence by this office, no attention is paid by Treasury Officers.

A large number of requisitions for correction of accounts were received in this office from the various treasuries during the year 2011-12. These requisitions were the result of misclassifications done by the Treasury Officers in the first instance. Few such examples are shown in **Annexures -'L' & 'L (I)'**.

Corrections originated at the various Divisions as per communications received in this office were intimated to the concerned Treasury Officers by this office for issue of correction slips. Details of requisition for corrections called for and awaited, are given in **Annexures 'M' & 'M (I)'** Such type of misclassifications on the part of Treasury Offices not only disrupts the sequence of preparation of monthly accounts, but also the precious time is wasted in correspondence.

2.11 Remittances by Forest Officers

As per provision of Rule 2.16 of State Treasury Rule Volume-I read with article 58 of Account Code Volume-II, every Treasury Officer should furnish a consolidated treasury receipt in Form TA-12 for the Forest Remittances received and credited, during the preceding month, to each of the offices dealing with the treasury on the first day of every month.

It has been observed that during the last so many years, the Treasury Offices are not furnishing the requisite Consolidated Treasury Receipts to the concerned Divisional Forest Offices and other offices dealing with the Treasuries. **Annexure-'N'** brings out the net differences existing in the various Forest Divisions as on 31-03-2012 as per the books maintained by this office. These net differences can be reconciled only on receipt of Consolidated Treasury Receipts from the concerned treasury officers. Treasury officers need to be directed to submit reconciled Consolidated Treasury Receipts to divisions as well as to this office.

2.12 Status of Computerization of treasuries

- I) All the treasuries and sub-treasuries are computerized.
- II) All the treasuries offices are connected with D.D.O.'s, Directorate and Government through web based software i.e. online Budget Allocation System.
- III) Treasury Officers are linked with Agency Bank through e-mail under Electronic Payment System (EPS) project. Payments are being made directly to the subscribers account through this mode.
- IV) Data base of Treasuries is not exactly compatible with that of this office i.e. office of the Principal Accountant General (A & E) Haryana.

Part – 3

Defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices during the year 2011-2012.

3.1 Treasuries/Sub Treasuries inspected during the year 2011-12.

Detail of Treasuries/Sub-Treasuries inspected during the year 2011-12 is given in Annexure 'O'

3.2 Outstanding Inspection Reports and Paras

Total number of 673 paras/sub-paras are lying outstanding. 339 paras/sub-paras of previous reports pertaining mainly to overpayments made to the Pensioners/Family Pensioners are outstanding for want of final replies and 334 paras/sub-paras of current report are pending for compliance by the treasuries/sub-treasuries as detailed in Annexure-'P'. These need to be settled early.

3.2.1 Non-submission of Initial Replies

All the 22 treasuries were inspected by the Treasury Inspection Party of the Principal Accountant General's Office during the year 2011-12 for the year 2010-11. As required under rule 1.16 of Subsidiary Treasury Rules, first reply is required to be submitted within one month of the issue of the Inspection Report. As detailed in Annexure -'Q', only two treasuries submitted the initial reply within one month. Reply of 9 treasuries was late by 02 to 04 months.

3.3 Overpayment on account of disbursement of pension/family pension to the pensioners/family pensioners.

Treasury is the basic unit of financial administration of a State. Cash management entails strict adherence to prescribed rules and procedures in handling and retention of cash. Inspection of District Treasuries including Sub-Treasuries (50%) of Haryana State for the year 2010-11, carried out by this office during the year 2011-12 revealed overpayment of Pensionary benefits of ₹ 66480/- by Treasury Officers/Sub. Treasury Officers to pensioners/family pensioners due to non- observance/incorrect interpretation of rules/orders issued by State Govt. as shown in Annexure-'R'. Overpayments were made by various Treasury Officers due to wrong calculation of Dearness Allowance, Non deduction of commuted portion of Pension, Family Pension, and Over-payment of DCRG/Gratuity/unauthorised LTC to pensioner. This needs to be looked into on priority basis.

3.3.1 Non obtaining of Annual Life Certificate

Rules 367 and 368 of Compilation of Treasury Rules provides for Annual verification of Pensioners. If the Pensioners are drawing Pension from the Banks as per orders of Govt. of India under rule 350 of Compilation of Treasury Rules and Punjab Treasury Rule Volume-I (Rule 4.104 & 4.105) obtaining annually Life Certificate from the Pensioners is necessary for the banks. It is mandatory for the Treasury Officers to ensure that banks which are authorized for Pension payments are obtaining Annual Life Certificate. During the inspection it has been noticed that some of the Treasuries are not following the said procedure. These are **Ambala, Bhiwani, Faridabad, Gurgaon, Jagadhri, Jind, Karnal, Kurukshetra, Narnaul, Panipat, Rohtak & Sonapat.**

3.3.2 Non- payments of Gratuity for a long period

As per rule validity of authority of Gratuity is one year. Payment on account of Gratuity is required to be made within a year. If the time period of one year is elapsed the authority of Gratuity should be revalidated from the Pr. A.G. office but it has been noticed during the inspection of treasuries/sub treasuries that authorities of Gratuity are lying pending for payment in the treasury offices for a long period and no action has been taken in this regard by the Treasury Officers/Asstt. Treasury Officers. These treasuries are Ambala, Bhiwani, Chandigarh, Faridabad, Fatehabad, Gurgaon, Hissar, Kaithal, Karnal, Kurukshetra, Narnaul, Nuh, Panchkula, Panipat, Rewari, Rohtak, Sirsa and Sonapat.

3.3.3 Defined Contributory Pension Scheme

New Pension Scheme introduced vide Haryana Govt. notification No. 1/1/2004-1 Pension dated 11.12.2008 is for employees/officers appointed on/or after 01.01.2006. Under the scheme amount is deducted @ 10% of Basic Pay+ D.A. of the employee and equal amount of Govt. share is deposited through the concerned Treasury Officer in the Permanent Retirement Account Number allotted through National Security Depository Ltd. on every 3rd day of next month through bank draft. Govt. share is debited to the Major Head-2071 Pension & other Pensionary benefits and credited to the Major Head 8342 "Other Deposits" Treasury Officer will prepare consolidated bill for transfer of Fund from Major Head 8342- other Deposits and request the Treasury Bank to make payment to Bank of India through R.T.G.S. It has been noticed that record is not maintained properly by the Treasury Officers under the scheme and there is huge difference in the amount deposited by the D.D.O.(s) and remitted by the treasury bank resulting in loss of interest to the Subscribers. Detail of difference is shown in **Annexure-'S'**

3.4 Misclassification of booking of General Provident Fund Contribution.

Booking of General Provident Fund Contribution of all India services officers has been made under minor Head 101-A Civil General Provident Fund instead of 104 All India Services Provident Fund resulting in missing credits of General Provident Fund of the Officers. This discrepancy was mainly noticed in Ambala, Chandigarh, Faridabad, Gurgaon, Hissar, Karnal, Panchkula, & Rohtak Treasuries. The Misclassification is persistent in Panchkula and Chandigarh Treasuries despite having taken up the matter at regular intervals.

3.5 Withdrawal through Letter of credit.

- (a) State Govt. introduced the system of Letter of credit for regulating withdrawal of funds by various Drawing and Disbursing Officer. Excess drawl is quite possible on account of improper maintenance of records. It has been noticed during the course of inspection in some of treasuries namely **Bhiwani, Hissar, Faridabad, Jhajjar, Nuh, & Rohtak** that no proper record has been maintained to note all Letter of Credits and detail of payment, to verify as to whom the payment was made.
- (b) While inspecting the record of **Jagadhri and Jind** Treasury it has been noticed that withdrawls against letter of credit have been made through self cheques without following the instructions. As per instructions self cheques should be allowed to be drawn only for making payment to the labour. Similarly utilization certificates against such self cheques drawn are also required to be taken but no such certificates have been taken by the concerned Treasury Officers.
- (c) In case of **Panchkula** Treasury self cheques have been drawn frequently. However, as per instructions issued vide Finance Deptt. Letter No. 28.10.2009 S.B. & C, payment through self cheques only be made in emergency and with prior permission from the Finance Deptt.

3.6 Delay in Submission of lapsed Statement.

As per provision balances remaining unclaimed for more than three complete financial years shall at the close of March each year be credited to the Govt. Accounts and list of such lapsed deposit should be sent to the Pr. A.G. (A&E) Haryana immediately after 31st March. During the inspection of Treasuries/Sub Treasuries **Rewari, Punhana (Nuh), Tohana (Fatehabad, Dabwali, (Sirsa) and Bhiwani** Treasury it has been noticed that lapsed statement has not been submitted

3.6.1 Delay in Submission of Plus and Minus Statements of PLA.

As per rules Plus and Minus Memo(s) are required to be sent by the T.O.(s) to the Pr. A.G. (A&E) Haryana in the following month to which it relates during the course of inspection it has been noticed that **Faridabad and Jagadhri** Treasury have not submitted the statement to this office

3.6.2 Personal Deposit Accounts

- (a) The Personal Deposit Accounts are opened in the treasuries after obtaining approval/sanction from the competent authority in consultation with Principal Accountant General (A&E). Under rule 12.7 of Punjab Financial Rule, Volume-I. These treasuries are Faridabad, Jagadhri, Jind, Kaithal, Kurukshetra, & Panipat.

- (b) In cases where Personal Deposit Accounts are created by debit to the Consolidated Fund, the same should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund. The Personal Deposit Accounts may be opened, next year again, if necessary, in the usual manner. During inspection it was noticed that the procedure is not followed scrupulously by most of the treasuries inspected during 2011-12. No classification has been done for accounts created by debit to Consolidated Fund and funds raised from other sources due to non classification it is not possible to know that accounts opened by raising fund through Consolidated Fund have been closed at the end of Financial year or not. These treasuries are Bhiwani, Chandigarh, Gurgaon, Jagadhri, Jhajjar, Kaithal, Kurukshetra, Narnaul, Nuh, Rewari, Rohtak & Sonapat.
- (c) Non-verification/non-attestation of closing balances by the reasury Officers/Assistant Treasury Officers. These treasuries are Ambala, Chandigarh, Faridabad, Gurgaon, Jagadhri, Narnaul, Panchkula & Rohtak
- (d) Reconciliation of pass books balances have not being done by the Treasury Officers/Assistant Treasury Officers. These treasuries are Ambala, Bhiwani, Faridabad, Fatehabad, Gurgon, Hissar, Jagadhri, Jhajjar, Karnal, Narnaul, Panchkula, Rewari, Rohtak & Sonapat.
- (e) Scheme wise detail of Personal Deposit Accounts have not been given in the concerned register by the treasury officers. Defaulters treasuries are Jagadhri, Kaithal, Kurukshetra,

3.7 Cheque related issues

No point worth mentioning.

3.8 Security of Treasuries

(Administrative affair not to be included in the review on the working of treasuries.)

3.9 Maintenance of Stamps Accounts.

In term of rule 15.7 of P.F.R. Volume-I The Head of an office or any other office entrusted with stores of any kind should take special care for arranging their safe custody for keeping them in good condition and protecting them from loss/ damage or deterioration. While inspecting the **Jagadhri** Treasury it has been noticed, Stamp Papers amounting to ₹ 1.96 crores were destroyed due to termite and non judici al stamps worth ₹ 20 lacs were destroyed in **Sirsa** Treasury due to negligence.

Sd/-

Dy. Accountant General (A/cs)

Annexure - 'A'

(Referred to in Part-I Para-1.1)

List of Treasuries and Sub-Treasuries in the State of Haryana up to 31.3.2012

Name of District	Treasury/Sub-Treasury	Whether banking/ non banking	Name and Branch of Asso Bank to which banking Treasuries/Sub- Treasuries are linked
Ambala	Ambala Treasury Ambala Cantt Sub-Treasury Barara Sub- Treasury Mullana Sub- Treasury Narain Garh Sub- Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of Patiala Punjab &Sind Bank State Bank of India
Bhiwani	Bhiwani Treasury Bhawani Khera Sub- Treasury Bhadra Sub-Treasury Charkhi Dadri Sub- Treasury Loharu Sub-Treasury Siwani Sub-Treasury Tosham Sub- Treasury	Banking Banking Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank Punjab National Bank State Bank of Patial Punjab National Bank State Bank of Patiala Central Bank of India
Chandigarh	Chandigarh Treasury	Banking	State Bank of India
Delhi	Delhi Treasury	Banking	Reserve Bank of India
Faridabad	Faridabad Treasury Ballabhgarh Sub-Treasury Hodel Sub-Treasury Hathin Sub-Treasury Palwal Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of Patiala State Bank of Patiala State Bank of India
Fatehabad	Fatehabad Treasury Tohana Sub-Treasury Ratia Sub-Treasury Bhuna Sub-Treasury Jakhhal Sub-Treasury Bhattu Kalan Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of India Punjab National Bank Punjab National Bank State Bank of India State Bank of India
Gurgaon	Gurgaon Treasury Farukha Nagar Sub-Treasury Pataudi Sub-Treasury Sohna Sub-Treasury	Banking Banking Banking Banking	State Bank of India Syndicate Bank Syndicate Bank Syndicate Bank
Hissar	Hissar Treasury Adampur Sub-Treasury Hansi Sub-Treasury Narnaund Sub-Treasury Uklana Sub-Treasury Barwala Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of Patiala State Bank of India State Bank of Patiala State Bank of India Punjab National Bank

Jhajjar	Jhajjar Treasury Beri Sub-Treasury Matanhail Sub-Treasury Bahadurgarh Sub- Treasury	Banking Banking Banking Banking	State Bank of Patiala State Bank of Patiala State Bank of India State Bank of India
Jind	Jind Treasury Julana Sub-Treasury Narwana Sub-Treasury Pillukhera Sub-Treasury Uchana Sub-Treasury Safidon Sub-Treasury Alewa Sub- Treasury	Banking Banking Banking Banking Banking Banking Banking	State Bank of Patiala State Bank of Patiala State Bank of Patiala State Bank of Patiala Central Bank of India Punjab National Bank State Bank of Patiala State Bank of India
Kaithal	Kaithal Treasury Gulha Sub-Treasury Dhand Sub-Treasury Kalayat Sub-Treasury Pundri Sub-Treasury Rajound Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of Patiala State Bank of Patiala State Bank of Patiala State Bank of India State Bank of India Oriental Bank of Commerce.
Karnal	Karnal Treasury Assandh Sub-Treasury Gharaunda Sub-Treasury Indri Sub-Treasury Nilokheri Sub-Treasury Taraori Sub-Treasury Nissing Sub-Treasury	Banking Banking Banking Banking Banking Banking Banking	State Bank of India Central Bank of India State Bank of Patiala State Bank of India State Bank of India State Bank of India Oriental Bank of Commerce.
Kurukshetra	Kurukshetra Treasury Ismailabad Sub-Treasury Ladwa Sub-Treasury Shahbad Sub-Treasury Pehowa Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank State Bank of India State Bank of India State Bank of Patiala
Mewat	Nuh Treasury Punhana Sub-Treasury Ferojpur Zirka Sub-Treasury Tauru Sub-Treasury	Banking Banking Banking Banking	State Bank of India Syndicate Bank State Bank of India Syndicate Bank
Mohindergarh	Narnaul Treasury Mohindergarh Sub- Treasury Ateli Sub-Treasury Nangal Chaudhary Sub-Treasury Kanina Sub Treasury	Banking Banking Banking Banking Banking	State Bank of Patiala State Bank of Patiala Punjab National Bank Punjab National Bank State Bank of Patiala
Panchkula	Panchkula Treasury Kalka Sub-Treasury Raipur Rani Sub-Treasury Barwala Sub-Treasury Morni Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of Patiala State Bank of Patiala State Bank of Patiala Central Bank of India Punjab National Bank

Panipat	Panipat Treasury Bapoli Sub-Treasury Samalkha Sub-Treasury Madlauda Sub-Treasury Israna Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of Patiala Central Bank of India Oriental Bank of Commerce.
Rewari	Rewari Treasury Bawal Sub-Treasur Kosli Sub-Treasury	Banking Banking Banking	State Bank of India State Bank of India Central Bank of India

Rohtak	Rohtak Treasury Kalanaur Sub-Treasury Meham Sub-Treasury Sampla Sub-Treasury	Banking Banking Banking Banking	State Bank of India United Commercial Bank State Bank of Patiala State Bank of Patiala
Sirsa	Sirsa Treasury Dabwali Sub-Treasury Ellenabad Sub-Treasury Kalanwali Sub-Treasury Rania Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India
Sonepat	Sonepat Treasury Ganaur Sub-Treasury Gohana Sub-Treasury Kharkhoda Sub-Treasury	Banking Banking Banking Banking	Central Bank of India Punjab National Bank State Bank of Patiala State Bank of India
Yamuna Nagar	Jagadhari Treasury Bilaspur Sub-Treasury Radaur Sub-Treasury Sadhaura Sub-Treasury Yamuna Nagar Sub- Treasury Chhachhrauli Sub- Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank Syndicate Bank Allahabad Bank State Bank of Patiala State Bank of Patiala

Annexure - 'B'

(Referred to in Part-2 Para-2.1)

Misclassification at Treasury Level 8782-I Remittance (Public Works)

Sr. No.	Dr.	Cr. in (₹)	Month	Treasury	Remarks
1.	-	600	06/2012	Kaithal	Difference in Schedule
2.	-	1400	07/2012	Jagadhri	Pertain to Mining Officer Wrongly Booked in Remittance-I by Treasury.
3.	-	100	02/2012	Jagadhri	Pertain M.C. Sectt. Wrongly Booked in Remittance-I by Treasury.

Annexure - 'B-I'

(Referred to in Part-2 Para-2.1)

Misclassification at Treasury Level 8782-II Cheques (Public Works)

Sr. No.	Dr.	Cr.	Month	Treasury	Remarks
1.	871109	-	05/2011	Faridabad	Difference in Booking
2.	193368	-	09/2011	Rewari	Difference in Booking
3.	318728	-	11/2011	Rohtak	Pertain to Forest, wrongly Booked in II-Cheques by Treasury.
4.	1480000	-	12/2011	Faridabad	Difference in Booking
5.	571558	-	12/2011	Rewari	Difference in Booking
6.	33692	-	01/2012	Gurgaon	Pertain to Forest, wrongly Booked in II-Cheques by Treasury.
7.	129150	-	01/2012	Rewari	Pertain to Forest. Wrongly Booked in II-Cheques by Treasury.

Annexure - 'C'

(Referred to Part-1 Para-2.1.2)

List of items showing difference in accounts and placed under the
Head "Debit Suspended"

Sr. No.	Name of Treasury	Month	Reasons of Difference in cash Account	Amount (₹)
1.	Ambala	06/2010	Difference shown in 8658-102 Suspense.	5040
2.	Rohtak	07/2011	Difference shown in 8793-122 (Bihar).	(-) 23302

Annexure - 'D'

(Referred to in Part-2 Para-2.3)

Detail of Outstanding Abstract Contingent Bills up to 03/2012

Sr. No.	Month	Name of Treasury	Amount (₹)
1.	03/2012	Chandigarh	75000
2.	03/2012	Hissar	106000
3.	03/2012	Panchkula	973600
4.	03/2012	Rewari	68000
5.	03/2012	Sirsa	200000
Total			- 1422600

Note: However, DC Bills against all the above AC Bills have received by May, 2012.

Annexure - 'E'

(Referred to in Part-2 Para-2.4)

Ist List of Payment

Statement indicating late submission of accounts by treasuries due on 13th to 17th of every month to which the Account pertains (04/2011 to 03/2012)

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
1.	04/2011	AMBALA	29/04/2011	12
		BHIWANI	26/04/2011	09
		FARIDABAD	26/04/2011	09
		GURGAON	21/04/2011	04
		HISSAR	21/04/2011	04
		JHAJJAR	21/04/2011	04
		KARNAL	02/05/2011	15
		KURUKSHETRA	25/04/2011	08
		NARNAUL	22/04/2011	05
		PANCHKULA	21/04/2011	04
		ROHTAK	21/04/2011	04
		SIRSA	25/04/2011	08
2.	05/2011	AMBALA	25/05/2011	08
		BHIWANI	3/05/2011	06
		HISSAR	24/05/2011	07
		KAITHAL	23/05/2011	06
		KARNAL	03/06/2011	06
		KURUKSHETRA	24/05/2011	07
		NARNAUL	23/05/2011	06

3.	06/2011	AMBALA	27/06/2011	10
		BHIWANI	22/06/2011	05
		FATEHA BAD	22/06/2011	05
		GURGAON	22/06/2011	05
		JAGADHRI	22/06/2011	05
		JHAJJAR	21/06/2011	04
		JIND	21/06/2011	04
		KARNAL	24/06/2011	07
		KURUKSHETRA	23/06/2011	06
		NARNAUL	22/06/2011	05
4.	07/2011	AMBALA	28/07/2011	11
		BHIWANI	21/07/2011	04
		HISSAR	22/07/2011	05
		NARNAUL	21/07/2011	04
5.	08/2011	AMBALA	24/08/2011	07
		FARIDA BAD	23/08/2011	06
		JAGADHRI	29/08/2011	12
		KURUKSHETRA	25/08/2011	08
6.	09/2011	BHIWANI	22/09/2011	04
		FARIDABAD	23/09/2011	06
		JIND	21/09/2011	04

		KURUKSHETRA	22/09/2011	05
		ROHTAK	21/09/2011	04
7.	10/2011	BHIWANI	27/10/2011	10
		JAGADHRI	21/10/2011	04
		JHAJJAR	21/10/2011	04
		KURUKSHETRA	21/10/2011	04
		NARNAUL	24/10/2011	07
8.	11/2011	AMBALA	24/11/2011	07
		BHIWANI	25/11/2011	08
		FARIDABAD	24/11/2011	07
		GURGAON	23/11/2011	06
		HISSAR	21/11/2011	04
		JAGADHRI	22/11/2011	05
		JHAJJAR	24/11/2011	07
		KARNAL	23/11/2011	06
		KURUKSHETRA	29/11/2011	12
		NARNAUL	24/11/2011	07
		PANCHKULA	21/11/2011	04
9.	12/2011	FARIDABAD	23/12/2011	06
		JAGADHRI	22/12/2011	05
		NARNAUL	21/12/2011	04

		ROHTAK	30/12/2011	13
10.	01/2012	BHIWANI	30/01/2012	13
		GURGAON	23/01/2012	06
		JAGADHRI	23/01/2012	06
		JHAJJAR	23/01/2012	06
		NARNAUL	25/01/2012	08
11.	02/2012	AMBALA	27/02/2012	10
		BHIWANI	24/02/2012	07
		FATEHABAD	21/02/2012	04
		HISSAR	21/02/2012	04
		JAGADHRI	29/02/2012	12
		KARNAL	23/02/2012	6
		NARNAUL	29/02/2012	12
		ROHTAK	27/02/2012	10
		SIRSA	21/02/2012	04
12.	03/2012	AMBALA	22/03/2012	05

Annexure - 'E-I'
(Referred to in Part-2 Para-2.4)

Ind list of Payment

Statement indicating late submission of A/cs by treasuries due on 3rd to 7th of the months following the months to which the accounts pertain (04/2011 to 03/2012)

Sr. No.	Month	Name of Treasury	Actual date of Receipt	Delay (in terms of days)
1.	04/2011	AMBALA	18/05/2011	11
		BHIWANI	16/05/2011	09
		DELHI	11/05/2011	04
		FARIDABAD	16/05/2011	09
		GURGAON	11/05/2011	04
		HISSAR	19/05/2011	12
		JAGADHARI	12/05/2011	05
		JHAJJAR	13/05/2011	06
		KAITHAL	16/05/2011	09
		KARNAL	26/05/2011	19 (Excluded)
		KURUKSHETRA	18/05/2011	11
		NARNAUL	16/05/2011	09
		ROHTAK	13/05/2011	06
		SIRSA	12/05/2010	05
2.	05/2011	AMBALA	14/06/2011	07
		FARIDABAD	13/06/2011	06

		GURGAON	13/06/2011	06
		HISSAR	13/06/2011	06
		JHAJJAR	13/06/2011	06
		KARNAL	17/06/2011	10
		KURUKSHETRA	13/06/2011	06
		NARNAUL	17/06/2011	10
3.	06/2011	AMBALA	15/07/2011	08
		BHIWANI	15/07/2011	08
		GURGAON	11/07/2011	04
		HISSAR	13/07/2011	06
		JAGADHRI	11/07/2011	04
		JHAJJAR	11/07/2011	04
		NARNAUL	15/07/2011	08
4.	07/2011	AMBALA	18/08/2011	11
		JAGADHARI	16/08/2011	09
		JHAJJAR	11/08/2011	04
5.	08/2011	BHIWANI	12/09/2011	05
		FARIDABAD	16/09/2011	09
		JAGADHRI	12/09/2011	05
		KURUKSHETRA	15/09/2011	08
		NARNAUL	12/09/2011	05

		ROHTAK	12/09/2011	05
6	09/2011	BHIWANI	13/10/2011	06
		CHANDIGARH	14/10/2011	07
		FARIDABAD	14/10/2011	07
		JAGADHRI	13/10/2011	06
		JHAJJAR	12/10/2011	05
		JIND	13/10/2011	06
		KARNAL	12/10/2011	05
		KURUKSHETRA	14/10/2011	07
		REWARI	12/10/2011	05
7.	10/2011	AMBALA	17/11/2011	10
		BHIWANI	17/11/2011	10
		CHANDIGARH	14/11/2011	07
		DELHI	11/11/2011	04
		FARIDABAD	14/11/2011	07
		FATEHABAD	11/11/2011	04
		GURGAON	14/11/2011	07
		HISSAR	14/11/2011	07
		JAGADHRI	11/11/2011	04
		JHAJJAR	17/11/2011	10
		JIND	11/11/2011	04

		KARNAL	15/11/2011	08
		KURUKSHETRA	17/11/2011	10
		NARNAUL	16/11/2011	09
		NUH	11/11/2011	04
		PANIPAT	11/11/2011	04
		PANCHKULA	11/11/2011	04
		SIRSA	11/11/2011	04
		SONEPAT	11/11/2011	04
8.	11/2011	BHIWANI	12/12/2011	05
		FARIDABAD	14/12/2011	07
		JAGADHRI	12/12/2011	05
		JHAJJAR	14/12/2011	07
		ROHTAK	15/12/2011	08
		NARNAUL	15/12/2011	08
9.	12/2011	BHIWANI	17/01/2012	10
		FATEHABAD	12/01/2012	05
		GURGAON	11/01/2012	04
		HISSAR	12/01/2012	05
		JAGADHRI	13/01/2012	06
		JHAJJAR	18/01/2012	11
		KARNAL	11/01/2012	04

		NARNAUL	20/01/2012	13
		PANCHKULA	12/01/2012	05
10.	01/2012	AMBALA	15/02/2012	08
		BHIWANI	14/02/2012	07
		JAGADHRI	14/02/2012	07
		NARNAUL	17/02/2012	10
11.	02/2012	AMBALA	14/03/2012	07
		BHIWANI	13/03/2012	06
		FARIDABAD	12/03/2012	05
		GURGAON	13/03/2012	06
		HISSAR	14/03/2012	07
		JAGADHRI	12/03/2012	05
		JIND	13/03/2012	06
		NARNAUL	12/03/2012	05
		NUH	12/03/2012	05
		ROHTAK	13/03/2012	06
12.	03/2012	BHIWANI	24/04/2012	07
		NARNAUL	24/04/2012	07

Annexure -'F'

(Referred to in Part-2 Para-2.5)

**Treasury /Year wise amount remained under Suspense Head due to
Non-receipt of Vouchers from different Treasury Officers up to 03/2012**

Name of Treasury	Year	Total No of Vouchers	Amount involved (₹)
AMBALA	2002	01	60590
	2003	06	287906
	2004	07	683821
	2005	12	313280
	2006	14	341563
	2007	07	180659
	2008	16	517341
	2009	20	1181677
	2010	07	726526
	2011	69	9719333
	2012	09	502034
Total 168			14514730
BHIWANI	2000	01	1328
	2001	01	0
	2002	02	25841
	2003	05	38231
	2004	04	90551
	2005	18	987116
	2006	21	971639
	2007	03	145555
	2008	29	1658700
	2009	34	1348029
	2010	08	138028
	2011	49	5407308
	2012	36	3859816
Total 216			14672142

CHANDIGARH	2001	01	420
	2003	01	0
	2004	01	1750000
	2005	03	136630
	2006	02	59164
	2008	03	926909
	2009	07	195109
	2010	01	1900
	2011	15	16585057
	2012	08	589241
Total		42	20244430
FARIDABAD	2003	02	0
	2004	02	6000
	2005	07	10039
	2006	08	4895
	2007	09	209092
	2008	03	119329
	2009	16	1729289
	2010	37	5963167
	2011	44	5518699
	2012	42	12709663
Total		170	26270173
FATEHABAD	2004	01	120
	2006	02	10684
	2007	03	722071
	2008	01	2007786
	2009	01	3790
	2010	01	40000
	2011	01	150000
	2012	01	84928
Total		11	3019379

GURGAON	2003	08	141197
	2004	04	25285
	2005	05	79141
	2006	23	1214365
	2007	15	835621
	2008	22	1360339
	2009	15	971963
	2010	09	439514
	2011	31	7054617
	2012	09	1410803
		Total 141	13532848
HISSAR	2003	02	139883
	2004	04	646826
	2005	05	345529
	2006	11	314645
	2007	09	253113
	2008	10	146386
	2009	10	523976
	2010	11	576408
	2011	55	6315666
	2012	30	3432714
		Total 147	12695146
JAGADHARI	2004	04	27974
	2005	03	58460
	2006	07	243960
	2007	07	139311
	2008	08	301666
	2009	13	1159634
	2010	05	133096
	2011	35	9895173
	2012	14	1815516
		Total 96	13774790

JHAJJAR	2004	02	0
	2005	03	1014
	2006	01	3868
	2007	04	26185
	2008	04	105525
	2009	03	28422
	2010	01	14238
	2011	02	45751
	2012	11	684419
Total		31	909422
JIND	2005	01	201889
	2007	01	18253
	2010	01	31587
	2011	10	284533
	2012	02	1448618
Total		15	1984880
KAITHAL	2002	02	72950
	2007	02	11801
	2008	07	181328
	2009	09	37122
	2010	05	116416
	2011	07	393846
	2012	06	131890
Total		38	945353
KARNAL	2000	02	7440
	2002	02	6917
	2003	02	8053
	2004	06	314055
	2005	29	793027
	2006	81	3852363

	2007	47	4779795
	2008	30	2033499
	2009	08	2802013
	2010	13	1606496
	2011	132	22080209
	2012	48	3051018
		Total 400	41334885
KURUKSHETRA	2007	02	171662
	2008	01	32350
	2010	01	29279
	2011	07	2392793
	2012	01	7452
		Total 12	2633536
NARNAUL	2004	01	37037
	2005	09	89643
	2006	13	371844
	2007	02	117194
	2008	04	159884
	2009	03	27162
	2010	05	265698
	2011	09	2591893
	2012	11	2163891
		Total 57	5787209
NUH	2011	12	779311
	2012	02	119208
		Total 14	898519
PANCHKULA	2004	05	193189
	2005	05	216055
	2006	10	664775
	2007	13	634122
	2008	05	1853522

	2009	06	131087
	2010	07	355251
	2011	34	2903048
	2012	09	472344
	Total	94	7423393
PANIPAT	2000	03	36490
	2001	05	36184
	2003	10	381508
	2004	01	0
	2005	03	47642
	2006	08	2708186
	2007	03	20000
	2008	05	83430
	2009	08	132442
	2010	08	1142268
	2011	07	518180
	2012	08	741216
	Total	69	5847546
REWARI	2001	02	2000
	2002	02	86
	2003	01	366
	2004	05	17846
	2005	03	13665
	2006	10	17199
	2007	12	451858
	2008	14	285980
	2009	13	568207
	2010	11	119471
	2011	24	2786132
	2012	04	398550
	Total	101	4661360

ROHTAK	2002	07	35169
	2003	10	48715
	2004	01	52
	2005	10	2169122
	2006	07	54688
	2007	05	170778
	2008	09	3773217
	2009	11	671180
	2010	07	346182
	2011	31	2135698
	2012	44	5041366
	Total		142
SIRSA	2004	03	1549
	2005	06	218896
	2006	07	30354
	2007	03	7294
	2008	03	29342
	2009	04	66830
	2010	03	75070
	2011	13	1923670
	2012	03	1139539
Total		45	3492544
SONEPAT	2005	05	93532
	2006	08	153360
	2007	07	176174
	2008	05	199714
	2009	06	438147
	2010	03	641337
	2011	43	3624837
	2012	23	2568450
Total		100	7895551

Annexure - 'G'

(Referred to in Part-2 Para-2.6)

Reserve Bank Deposit (State) Statement up to 03/2012

Year	Debit		Credit	
	Item	Amount (₹.)	Item	Amount (₹)
1968-86	104	56009633.71	81	49720210.79
1986-87	4	3001075.21	5	1664297.64
1987-88	8	506131.88	5	628.40
1988-89	6	1753505.22	4	466875.44
1989-90	15	27647855.43	8	3031174.72
1990-91	7	57776.40	4	24068.40
1991-92	2	30399.50	2	326074.00
1992-93	1	61088.00	1	23759.18
1993-94	2	187154.01	3	1334304.59
1994-95	1	202184.00	-	-
1995-96	1	300.00	-	-
1996-97	1	230416.75	1	100.00
2009-10	1	250123.00	-	-
2010-11	3	215642.00	6	1103898.30
2011-12	28	12642749.75	53	145526763.71
Total	184	102796034.86	173	203222155.17

Annexure -'H'

(Referred to in Part-2 Para-2.7)

Detail of wanting challans up to March 2012 from the Treasuries in respect of 8009-State Provident Fund, 01-Civil, 101-General Provident Funds (Receipts)

BHIWANI TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	11 Dated Nil	03/2010	2000
2.	10 Dated Nil	05/2010	9500
3.	09 Dated Nil	06/2010	9500
4.	73 Dated Nil	11/2010	10800
5.	582 Dated Nil	11/2010	4500
6.	579 Dated Nil	02/2011	1000
7.	14 Dated Nil	04/2011	300
8.	15 Dated Nil	04/2011	8500
9.	119 Dated Nil	04/2011	4000
10.	652 Dated Nil	04/2011	91241
11.	12 Dated Nil	04/2011	10870
12.	10 Dated Nil	05/2011	300
13.	11 Dated Nil	05/2011	8500
14.	887 Dated Nil	06/2011	10000
15.	11 Dated Nil	06/2011	300
16.	12 Dated Nil	06/2011	8500
17.	15 Dated Nil	06/2011	300

18.	14 Dated Nil	06/2011	10870
19.	499 Dated Nil	07/2011	3864
20.	707 Dated Nil	08/2011	44000
21.	712 Dated Nil	08/2011	39141
22.	703 Dated Nil	08/2011	300
23.	705 Dated Nil	08/2011	10870
24.	702 Dated Nil	08/2011	50800
25.	734 Dated Nil	08/2011	9000
26.	11 Dated Nil	09/2011	66500
27.	106 Dated Nil	10/2011	61500
Total			485956

CHANDIGARH TREASURY

Sr. No.	Challan No. /Date	Month	Amount
1.	71-A Dated Nil	04/2009	8000
2.	176 Dated Nil	01/2010	5000
3.	660 Dated Nil	10/2010	20000
4.	103 Dated Nil	04/2011	3120
5.	51 Dated Nil	04/2011	6000
6.	161 Dated Nil	08/2011	8000
7.	151 Dated Nil	08/2011	10000
Total			60120

FARIDABAD TREASURY

Sr. No.	ChallanNo./Date	Month	Amount
1.	31 Dated Nil	02/2010	2000
2.	25 Dated Nil	03/2010	5457
3.	26 Dated Nil	03/2010	23274
4.	27 Dated Nil	03/2010	13168
5.	28 Dated Nil	03/2010	10059
6.	29 Dated Nil	03/2010	4005
7.	35 Dated Nil	04/2010	23779

8.	03 Dated Nil	08/2010	36000
9.	601 Dated Nil	12/2010	1500
10.	21 Dated Nil	02/2011	54400
11.	27 Dated Nil	02/2011	5000
12.	32 Dated Nil	03/2011	1250
13.	33 Dated Nil	03/2011	8000
14.	20 Dated Nil	04/2011	23000
15.	119 Dated Nil	05/2011	17450
16.	672 Dated Nil	05/2011	19000
17.	10474 Dated Nil	06/2011	19000
18.	150 Dated Nil	07/2011	63000
19.	468 Dated Nil	08/2011	14000
20.	463 Dated Nil	08/2011	75500
21.	471 Dated Nil	08/2011	96250
22.	09 Dated Nil	01/2012	97064
23.	56 Dated Nil	01/2012	19000
Total			116064

FATEHABAD TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	09 Dated. Nil	04/2010	7500
2.	15 Dated. Nil	10/2010	466
Total			7966

GURGAON TREASURY

Sr. No.	Challan No./Date	Month	Amount
1	10 Dated Nil	04/2010	5000
2	82 Dated Nil	04/2010	103
3	99 Dated Nil	04/2010	5000
4	100 Dated Nil	04/2010	5000
5	101 Dated Nil	04/2010	5000
6	102 Dated Nil	04/2010	3000
7	12 Dated Nil	05/2010	5000
8	928 Dated Nil	10/2010	15000
9	129 Dated Nil	02/2011	10000
10	21 Dated Nil	01/2012	7000
11	26 Dated Nil	01/2012	3600
Total			63703

HISSAR TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	31 Dated-Nil	04/2011	300
2.	09 Detail Nil	04/2011	400
Total			700

JAGADHARI TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	15 Dated Nil	03/2011	278
Total			278

KAITHAL TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	602 Detail Nil	03/2010	7126
2.	02 Detail Nil	01/2011	5000
3.	142 Detail Nil	07/2011	160
Total			12286

KARNAL TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	276 Detail Nil	11/2009	1851
2.	277 Detail Nil	11/2009	7934
3.	275 Detail Nil	11/2009	43028
4.	29 Detail Nil	12/2009	17000

5.	37	Detail Nil	01/2010	13000
6.	78-A	Detail Nil	03/2010	3000
7.	28	Detail Nil	05/2010	3000
8.	03	Detail Nil	08/2010	5025
9.	09	Detail Nil	02/2011	3000
10.	23	Detail Nil	02/2011	8005
11.	07	Detail Nil	02/2011	16000
12.	25	Detail Nil	06/2011	46000
13.	693	Detail Nil	09/2011	2000
Total				168843

KURUKSHETRA TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	14 Dated-Nil	01/2010	3000
2.	460 Dated-Nil	11/2010	144481
3.	06 Dated-Nil	06/2011	178400
Total			325881

NARNAUL TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	01 Dated-Nil	06/2010	22000
2.	07 Dated-Nil	04/2011	3000
Total			25000

PANIPAT TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	14 Dated-Nil	02/2010	15000
2.	22 Dated-Nil	03/2010	35400
Total			50400

PANCHKULA TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	19 Dated-Nil	03/2010	6000
Total			6000

ROHTAK TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	472 Detail Nil	08/2010	2210
2.	1056 Detail Nil	09/2010	2210
3.	151 Detail Nil	11/2010	14587
4.	836 Detail Nil	12/2010	1613
5.	835 Detail Nil	12/2010	2941
6.	771 Detail Nil	12/2010	2210
7.	49 Detail Nil	01/2011	2941
Total			28712

SONEPAT TREASURY

Sr. No.	Challan No./Date	Month	Amount
1.	11- Dated-Nil	04/2010	2000
2.	12 Dated-Nil	04/2010	11050
3.	13 Dated-Nil	04/2010	4000
4.	14 Dated-Nil	04/2010	3123
5.	15 Dated-Nil	04/2010	4195
6.	16 Dated-Nil	04/2010	2000
7.	17 Dated-Nil	04/2010	14609
8.	02 Dated-Nil	06/2010	5000
9.	01 Dated-Nil	06/2010	5000
10.	28 Dated-Nil	03/2011	15000
11.	23 Dated-Nil	03/2011	30
12.	24 Dated-Nil	03/2011	37000
13.	25 Dated-Nil	03/2011	14000
14.	14 Dated-Nil	06/2011	18000
Total			135007

Annexure -'I'

(Referred to in Part-2 Para- 2.8)

List of awaited Plus (+) & Minus (-) Memos as on 31-03-2012

Sr. No.	Treasury	Month
1.	Ambala	01/2007 to 03/2012
2.	Bhiwani	04/2005 to 03/2012
3.	Chandigarh	09/2010 to 03/2012
4.	Faridabad	04/2005 to 03/2012
5.	Fatehabad	01/2011 to 03/2012
6.	Gurgaon	04/2006 to 03/2012
7.	Hissar	04/2011, 05/2011, 01/2012, & 03/2012
8.	Jhajjar	12/2011 to 03/2012
9.	Kaithal	08/2007 to 03/2012
10.	Karnal	04/2010 to 11/2010 & 07/2011 to 03/2012
11.	Kurukshetra	01/2011 to 03/2011 & 01/2012 to 03/2012
12.	Narnaul	10/2010 to 03/2012
13.	Panipat	04/2011 to 03/2012
14.	Rewari	08/2010 to 03/2012
15.	Rohtak	04/2011 to 03/2012
16.	Sirsa	12/2010, 04/2011 & 06/11 to 03/2012
17.	Sonepat	03/2012

Annexure - 'J'

(Referred to in Part-2 Para- 2.9)

List of Personal Ledger Accounts under the Head of Account 8443-Civil Deposits-106
Personal Deposits Accounts which were not closed at the close of the year

Sr. No.	Treasury	Name of the DDO	Balance Amount in Rupees.	Nos. & dates vide Which ref. have been made by this office
1.	Jagadhari	Sheriff Petty A/cs Chhchharuli	1036.15	Dep./PLA/12-13/880 05/06/2012
2.	Panchkula	Chief Engg. (P) Public Health Engg. Deptt. Panchkula	63127.00	Dep/PLA/12-13/1889 dated 05/06/2012
3.	Rohtak	D.S.W.O. ROHTAK	2292433.00	Dep./PLA/12-13/890 dated 05/06/2012
4.	Rohtak	Sheriff Petty A/c Rohtak	838110.00	
5.	Rohtak	I.T.I (WW) Rohtak	498619.20	
6.	Rohtak	I.T. I Rohtak	2388362.21	
7.	Rohtak	D.F.S.C. Rohtak	1174817.00	
8.	Rohtak	ITI Hassangarh, Rohtak	885983.71	
9.	Rohtak	LIC Rohtak	1356790.00	
10.	Rohtak	Govt. School of Art, Rohtak	2153643.80	
11.	Rohtak	I.T.I. Meham	1303354.00	
12.	Sonepat	C.F.O. Sonepat	2225198.16	
13.	Sonepat	G.V.E. I. Sonepat	395885.15	
14.	Sonepat	G.V.E.I. Rohat, Sonepat	2741.40	
15.	Sonepat	D.F.O. Sonepat	16937.00	

Annexure - 'K'

(Referred to in Part-2 Para- 2.10)

Details of difference between divisional figure and Treasury figure sent to
Principal Accountant General's office 8782-I Remittance"

Irrigation

Sr. No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	82	Yumuna Water Services Division, Faridabad	04/2011	Cr.	-	65599
2.	141	Construction Division No-26, Gurgaon	04/2011	Cr.	47788	2562
3.	51	Hansi water Services Division, Hansi	04/2011	Cr.	255714	2184840
4.	42	Karnal Water Services Division Karnal	05/2011	Cr.	50214	145506
5.	39	Water Services Division, Sonapat	05/2011	Cr.	69119	58118
6.	39	Water Services Division, Sonapat	07/2011	Cr.	108019	60364
7.	40	Rai Water Services Division, Sonapat	09/2011	Cr.	19235	34235

Buildings and Roads

Sr. No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	32	Mechanical Division, Ambala Cantt	07/2011	Cr.	120312	181312
2.	34	Mechanical Division, Hissar	09/2011	Cr.	535063	546163
3.	06	Provincial Division, Palwal	09/2011	Cr.	3139250	3079250
4.	48	Electrical Division, Hissar	10/2011	Cr.	105550	118987
5.	129	Provincial Division, Sonapat	10/2011	Cr.	589245	544840
6.	14	Provincial Division No-II, Kurukshetra	11/2011	Cr.	44935	140650
7.	04	Provincial Division No-I, Panchkula	03/2012	Cr.	57130864	3070861

Public Health

Sr. No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	90	Public Health Division, Palwal	10/2011	Cr.	706131	517807
2.	95	Public Health Division, Naraingarh.	10/2011	Cr.	178864	194584

Annexure -'K -I'

(Referred to in Part-2 Para- 2.10)

Details of difference between Divisional figure and Treasury Figure sent to
Principal Accountant General's Office "8782- II. Cheques"

Irrigation

Sr. No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	82	Yamuna Water Services(M) Division, Faridabad	07/2011	Dr.	1239585	1110234
2.	82	Yamuna Water Services(M) Division, Faridabad	08/2011	Dr.	500676	630027
3.	117	Construction Division No. 17, Karnal	09/2011	Dr.	15012361	15052323
4.	51	Water Services Division, Hansi	11/2011	Dr.	3077219	1355379
5.	67	Sampla Water Services Division Rohtak	11/2011	Dr.	8370083	8368083
6.	35	Gurgaon Water Services Division, Gurgaon	01/2012	Dr.	386434	201840
7.	93	Water Services Division-II, Rewari	02/2012	Dr.	91042	116994
8.	93	Water Services Division-II Rewari	03/2012	Dr.	57629	31677

Buildings and Roads

Sr. No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	34	Mechanical Division, Hissar	10/2011	Dr.	61401	164479
2.	48	Electrical Division, Hissar	10/2011	Dr.	837966	832645
3.	34	Mechanical Division, Hissar	11/2011	Dr.	425110	344188
4.	06	Provincial Division, Palwal	02/2012	Dr.	35881468	32405372
5.	06	Provincial Division Palwal	03/2012	Dr.	77932092	75911092

Public Health

Sr.No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	72	Public Health Division No-I, Faridabad	05/2011	Dr.	17485720	17013720
2.	72	Public Health Division No-I, Faridabad	6/2011	Dr.	7619772	8250970
3.	89	Public Health Division No-II, Jhajjar	10/2011	Dr.	8184517	8592517

Annexure -'L'

(Referred to in Part-2 Para- 2.10)

Detail of requisition for correction prepared during the year 2011-2012
"8782 Remittance"

Sr. No.	Name of Treasury	No. of requisition for correction of a/c received	No. and date vide which requisition for correction slip received.
1.	Ambala	13	WC-III/11-12/Rem-I/2457-60 dated 18.11.2011
2.	Fatehabad	1	WC-III/11-12/Rem-I/247-49 dated 25.05. 2011
3.	Fatehabad	2	WC-III/11-12/Rem-I/3748-50 dated 30.01.2012
4.	Hissar	1	WC-III/11-12/Rem-I/2447-49 dated 15.12.2011
5.	Jagadhari	10	WC-III/11-12/Rem-I/3918-20 dated 15.03.2012
6.	Kaithal	2	WC-III/11-12/Rem-I/251-53 dated 27.05. 2011
7.	Kaithal	2	WC-III/11-12/Rem-I/2577-79 dated 02.12.2011
8.	Narnaul	1	WC-III/11-12/Rem-I/1714-16 dated 04.10.2011
9.	Rewari	1	WC-III/11-12/Rem-I/599-601 dated 07.07.2011

Annexure -'L -I'

(Referred to in Part-2 Para-2.10)

Detail of requisition for correction (R.F.C.) prepared during the year 2011-12 "8782-II Cheques"

Sr. No.	Name of Treasury	No.of requisition for correction of a/c received	No. and date vide which requisition for Correction slip received in respect of Accounts.
1.	Bhiwani	3	WC-III/11-12/II-cheques/3368-69 dated 20.12.2011
2.	Bhiwani	5	WC-III/11-12/II-cheques/2650-52 dated 09.12.2011
3.	Bhiwani	6	WC-III/11-12/II-cheques/26-30 dated 13.04.2012
4.	Narnaul	2	WC-III/11-12/II-cheques/2075-77 dated 22.02.2012
5.	Rohtak	2	WC-III/11-12/II-cheques/864-66 dated 10.08.2011
6.	Rohtak	1	WC-III/11-12/II-cheques/16-18 dated 21.04.2012
7.	Sirsa	6	WC-III/11-12/II-cheques/96-99 dated 15.05.2012

Annexure - 'M'

(Referred to in Part-2 Para- 2.10)

Detail of correction not carried out by Treasury on request of Division
"8782-I Remittance"

Sr. No.	Name of Division	Treasury	Letter No. & Date
1.	Construction Division No. 31, Gurgaon	Gurgaon	WC-III/11-12/Remitt-I/3545-46 03.12.2011
2.	Hissar Water Services Division, Hissar	Hissar	WC-III/11-12/Remitt-I/1889-90 13/10/2011
3.	Public Health Engineering Division No-02, Yamuna Nagar	Jagadhari	WC-III/11-12/Remitt-I/3775-76 09.02.2012
4.	Public Health Engineering Division, Narwana	Jind	WC-III/11-12/Remitt-I/3138-39 24.01.2012
5.	Provincial Division No. I, Panchkula	Panchkula	WC-III/11-12/Remitt-I/272-73 03.05.2012

Annexure - 'M-I'

(Referred to in Part-2 Para- 2.10)

Detail of correction not carried out by Treasury on request of Division
"8782-II Cheques"

Sr. No.	Name of Division	Treasury	Letter No. & Date
1.	Electrical Division (B&R), Ambala Cantt.	Ambala	WCIII/11-12/II-Cheques/4295-96 dated 30.03.2012.
2.	Public Health Engineering Division No-3, Bhiwani	Bhiwani	WCIII/11-12/II-Cheques/3853-54 dated 17.02.2012.
3.	Construction Division No. 31, Gurgaon	Gurgaon	WCIII/11-12/II-Cheques/3756-57 dated 12.12.2011.
4.	Mechanical Division (B&R), Karnal	Karnal	WC-III/11-12/II-Cheques/1573-74 dated 27.09.2011
5.	Provincial Division (B & R), Panchkula	Panchkula	WC-III/11-12/II-Cheques/2441-42. dated 15.11.2011
6.	Construction Division, (B & R), Panchkula.	Panchkula	WC-III/11-12/II-Cheques/14-15 dated 09.04.2012
7.	Public Health Engineering Division No-2, Sirsa	Sirsa	WC-III/11-12/II-Cheques/4344-45 dated 03.04.2011

Annexure - 'N'

(Referred to in Part-2 Para-2.11)

Statement showing outstanding balances in respect of
Major Head 8782-Remittances 103-Forest Remittances

Sr. No.	Name of Division	Debit (₹)	Credit (₹)
1.	Divisional Forest Officer, Ambala	-	9087360
2.	Conservator of Forest, Social Forestry, Ambala	-	83251
3.	Divisional Forest Officer Social Forestry, Ambala	-	118962
4.	Conservator Forest, Community Forest, Project, Ambala	-	86227
5.	Divisional Forest Officer of Community Forest Project, Ambala	-	16797
6.	Divisional Forest Officer (M&E) Community Project, Ambala	-	146120
7.	Divisional Forest Officer (T) Bhiwani	-	3016322
8.	Dy. Conservator of Forest, Community Forest Project Bhiwani	7587	-
9.	Divisional Forest Officer, Faridabad	-	35158488
10.	Divisional Forest Officer, Community Forest Project, Faridabad	-	577039
11.	Divisional Forest Officer (T) Fatehabad	-	20261405
12.	Divisional Forest Officer, Gurgaon	23261451	-
13.	Divisional Wild Life Officer, Gurgaon	-	2246
14.	Conservator of Forest, South Circle Gurgaon	-	21079
15.	Conservator of Forest, South Circle Hissar	1732	-
16.	Divisional Forest Officer (T) Hissar	509690	-
17.	Conservator of Forest Community Forestry, Project, Hissar	-	16010
18.	Divisional Forest Officer, Community Forestry Project Hissar	-	82666
19.	Divisional Forest Officer, (P & E), Community Forestry Project Hissar	-	37886
20.	Divisional Wild Life Officer, Hissar	-	37361
21.	Divisional Forest Officer, (P) Hissar	-	11287764
22.	Divisional Forest Officer, (T) Jind	9347995	-
23.	Divisional Forest Officer Jahajjar	-	911261
24.	Divisional Forest Officer Kaithal	-	686097
25.	Divisional Forest Officer, Karnal	-	1989412
26.	Divisional Forest Officer (P), Karnal	-	1566693
27.	Divisional Forest Officer (M&E), Karnal	-	41391.00

28.	Conservator of Forest (M&E), Circle Karnal	645	-
29.	Conservator of Forest (P) Circle Karnal.	2210	-
30.	Divisional Forest Officer (T), Kurukshetra		3095927
31.	Divisional Forest Officer (P), Kurukshetra	1641579	-
32.	Divisional Forest Officer Social Forestry Project, Kurukshetra	-	116586
33.	Divisional Forest Officer, community Forestry Project, Kurukshetra	2851900	-
34.	Divisional Forest Officer, Mohindergarh	627602	-
35.	Divisional Forest Officer , Mewat, Nuh	-	262984
36.	Divisional Conservator of Forest, Palwal	433837	-
37.	Divisional Forest Officer, (T) Panipat	-	1448965
38.	Divisional Forest Officer Social Forestry, Panipat	-	772213
39.	Principal Chief Conservator of Forest Haryana, Panchkula	28650842	-
40.	Conservator of Forest (North) Circle Panchkula	-	33998
41.	<i>Divisional</i> Forest Officer (WP) Panchkula	51405	-
42.	Divisional Forest Officer, (P & E) Panchkula	-	941293
43.	Divisional Forest Officer, Kandi Project Panchkula	-	830357
44.	Chief Wild Life Warden Panchkula	52645	-
45.	Divisional Wild Life Officer, Panchkula	-	269688
46.	Divisional Forest Officer Community Forestry Project,(HQ) Panchkula	-	6543
47.	Settlement Officer Morni Hill Area Panchkula	-	150
48.	Divisional Forest Officer, Morini Pinjore	-	4071255
49.	Conservator of Forest Training Circle Pinjore	-	552561
50.	Divisional Forest Officer Training Division Pinjore	-	922
51.	Divisional Forest Officer Research Division Pinjore	358523	-
52.	Divisional Forest Officer Seed Collection Pinjore	-	344852
53.	Conservator of Forest Training Circle Pinjore	-	39334
54.	Divisional Forest Officer, (T) Rewari	-	4848538
55.	Dy. Conservator of Forest, Community Forest Project, Jatusana, Rewari	-	194738
56.	Divisional Forest Officer, Rohtak	1745207	-
57.	Conservator of Forest, Central Circle, Rohtak	9520	-
58.	Divisional. Wild Life Officer, Rohtak	-	6475366
59.	Divisional Forest Officer, (T) Sirsa	3110449	-
60.	Divisional Forest Officer Training Division, Sohna	23155	-
61.	Divisional Forest Officer, Sonapat	2158438	-
62.	Divisional Forest Officer Yamuna Nagar	-	4024109-
63.	Divisional Forest Officer (P) Yamuna Nagar	11757821	-
64.	Divisional Forest Officer, Kandi Project, Yamuna Nagar	-	609924
Total		18781435	16152675

Annexure - 'O'

(Referred to in Part-3 Para-3.1)

Treasuries/Sub-Treasuries inspected during the year 2011-12

Sr. No.	Name of Treasury	Name of Sub Treasuries
1.	Ambala	Naraingarh
2.	Bhiwani	Charkhi Dadri
3.	Chandigarh	--
4.	Delhi	--
5.	Faridabad	Hodel, Palwal
6.	Fatehabad	Tohana
7.	Gurgaon	Farukha Nagar, Pataudi
8.	Hissar	Adampur, Barwala, Narnaud
9.	Jagadhari	Yumuna Nagar, Chhachhrauli
10.	Jhajjar	Beri, Matanhail
11.	Jind	Julana, Pilukhera
12.	Kaithal	Gulha
13.	Karnal	Indri, Assandh, Nissing
14.	Kurukshetra	Pehowa, Ismailabad, Shahbad
15.	Narnaul	Ateli
16.	Nuh	Punhana
17.	Panchkula	Barwala, Morni, Kalka, Raipurani
18.	Panipat	Bapoli, Samalkhan
19.	Rewari	Bawal
20.	Rohtak	Sampla, Kalanaur, Meham
21.	Sirsa	Dabwali
22.	Sonepat	Gohana

Annexure - 'P'
(Referred to in Part-3 Para-3.2)

List of outstanding paras/sub-paras of Treasuries/Sub-Treasuries

Sr.No.	Name of Treasury	Outstanding paras prior to (along with sub-Treasuries)	Paras of Inspection Report for 2011-12 (along with sub-treasuries)
1.	Ambala	31	15
2.	Bhiwani	23	15
3.	Chandigarh	20	13
4.	Delhi	02	02
5.	Faridabad	10	20
6.	Fatehabad	08	13
7.	Gurgaon	18	19
8.	Hissar	19	32
9.	Jagadhari	30	21
10.	Jhajjar	07	12
11.	Jind	10	14
12.	Kaithal	10	09
13.	Karnal	16	19
14.	Kurukshetra	11	17
15.	Narnaul	18	12
16.	Nuh	05	11
17.	Panchkula	19	19
18.	Panipat	10	17
19.	Rewari	14	12
20.	Rohtak	48	19
21.	Sirsa	07	11
22.	Sonepat	03	12
Total		339	334

Annexure - 'Q'

(Referred to in Part-3 Para- 3.2.2)

Details regarding receipt of first replies to the Inspection Reports for 2010-11 conducted during the year 2011-12.

Sr.NO.	Name of Treasury	Date of issue of inspection Report	Date of receipt of first reply
1.	Ambala	12.04.2012	-
2.	Bhiwani	14.02.2012	12.03.2012
3.	Chandigarh	25.04.2012	24.05.2012
4.	Delhi	01.02.2012	26.04.2012
5.	Faridabad	31.01.2012	-
6.	Fatehabad	21.03.2012	30.04.2012
7.	Gurgaon	30.01.2012	-
8.	Hissar	05.03.2012	-
9.	Jagadhari	19.04.2012	28.06.2012
10.	Jhajjar	13.03.2012	30.04.2012
11.	Jind	03.11.2011	-
12.	Kaithal	04.10.2011	02.01.2012
13.	Karnal	16.12.2011	28.03.2012
14.	Kurukshetra	16.04.2011	-
15.	Narnaul	30.01.2012	-
16.	Nuh	25.04.2012	-
17.	Panchkula	03.01.2012	13.03.2012
18.	Panipat	23.01.2012	-
19.	Rewari	01.02.2012	-
20.	Rohtak	15.03.2012	19.04.2012
21.	Sirsa	16.07.2011	-
22.	Sonepat	05.01.2012	01.05.2012

Annexure - 'R'

(Referred to in Part-3 Para-3.3)

Details of overpayments on account of disbursement of pension/family pension/commuted value of pension to the pensioners/family pensioners made by the Treasury Officers/Asstt. Treasury Officers during 2010-11 noticed during inspection in 2011-12

Sr. No.	Name of Treasury	Amount of overpayment (including that of sub-treasuries) (₹)
1.	Hissar	37250
2.	Rohtak	29230
Total (₹)		66480

Annexure - 'S'

(Referred to in Part -3 Para 3.3.3)

Detail of discrepancies in Defined Contributory Pension Scheme

Name of Treasury	Booked Figure	Amount Remitted	Difference	Remarks
Ambala	62250667-00	41178354-00	21072313-00	-
Bhiwani	-	-	-	Copy of schedule and copy to be submitted to National Security Depository Limited. not produced.
Chandigarh	38774796-00	34743224-00	4031572-00	-
Fatehabad	335614-00	-	335614-00	-
Jagadhri	17024984-00	7648832-00	9376152-00	-
Panchkula	51616755-00	48153542-00	3463213-00	-