

Annual Review on the Working of Treasuries

2012-2013

Government of Haryana

Preface

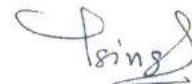
Treasuries play a vital role in the management of State Finance by exercising control over expenditure and proper accounting for receipts and expenditure in Government Accounts. The State Government has devised Codes, Manuals and administrative procedures for functioning of the Treasuries. Through these instruments, the Treasury Officers seek to ensure fiscal discipline and regulate the working of the Treasuries.

The Annual review on working of treasuries for 2012-13 is intended to draw the attention of the State Government and Departmental authorities to the delays in rendering of accounts, short-comings in maintenance of initial accounts, other defects noticed during the course of compilation of accounts and also irregularities noticed during the local inspection of Treasuries, by which State can access risk prone areas and strengthen their internal control mechanism.

The Annual Review is prepared in three parts as required under Paragraph 20.17.11 of CAG's Manual of Standing Order (A & E) Volume-I on the basis of Inspection Reports on Treasuries and the Original Vouchers/Challans checked and verified in this office with reference to DATA Project.

- Part-1** contains general information regarding organizational setup of Treasuries
- Part-2** highlights the deficiencies and irregularities noticed during compilation and verification of accounts.
- Part-3** points out defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices.

I hope this review will help as a guide for improving Treasury Administration and functioning. I will welcome readers' views and comments on this publication which would help to further improve the publication in the years to come.



(MOHINDER SINGH)
PRINCIPAL ACCOUNTANT GENERAL

CHANDIGARH

The 05 SEP 2013

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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. Wanting detailed contingent bill amounting to ₹ 2 crore from Panchkula treasury. [Para 2.2]
5. Delay in submission of monthly accounts by various Treasuries ranging from 4 days to 15 days. [Para 2.3]
6. Wanting missing voucher amounting to ₹ 36.77 crore from various Treasuries. [Para 2.4]
7. Net (Cr.) Difference of ₹ 6.35 crore under Reserve Bank Deposit (State) Between Treasuries and Banks. [Para 2.5]
8. Wanting challans amounting to ₹ 14.32 lac from the various Treasuries. [Para 2.6]
9. Non – operational Personal Ledger Accounts. [Para 2.8]
10. Pending Death cum Retirement Gratuity/ Gratuity payments Orders. [Para 3.3.3]
11. Discrepancies in maintenance of New Pension Scheme. [Para 3.3.4]
13. Non submission of Plus Minus Memo (s). [Para 3.5.5]

Part-1

Introductory

1.1 The Treasuries and Sub-Treasuries function under the administrative control of the Director Treasuries and Accounts cum-Special Secretary to Govt. of Haryana, Finance Department, Chandigarh. It is channel through which the resources of the state are collected, disbursed and accounted for.

1.2 Organizational set up

There are 22 Treasuries and 83 Sub-Treasuries in Haryana State as on 31/03/2013. 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
2012-13	622	443	443	-

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'** indicates 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 **Annexure 'C'**.

2.2 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 ₹2,00,00,000/- were pending upto 3/2013. The details of such items are shown in **Annexure 'D'**.

2.3 Delay in submission of Monthly Accounts by treasuries

During the year, in 99 cases the account from various treasuries (Ist list of payment in 33 cases and IInd list of payment in 66 cases) were received late by four to fifteen days. Particularly, Accounts of Ambala Treasury were received late by four to fifteen days every month. Hence only 81% 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 Ist and IInd 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.

2.4 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 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'**.

2.5 Non reconciliation of differences in the figures 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 2012-13 is as under. As a result of non-reconciliation by Treasury Officers, there remained a net difference of ₹6,35,04,110.56 (Cr.) as on 31st March 2013 as under:-

Opening Balance As on 01/04/2012		Additions 01/ 04/2012 to 31/ 03/2013		Total	
Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)
102796034.86	203222155.17	300665303.82	1827419775.70	403461338.68	2030641930.87
Items 184	Items 173	Items 110	Items 201	Items 294	Items 374
Clearance 01/ 04/2012 to 31/03/2013		Closing Balance		Net (Cr.) Difference	
Debit (₹)	Credit (₹)	Debit (₹)	Credit (₹)	(₹) 63504110.56 (Cr.)	
269830465.27	1833506946.90	133630873.41	197134983.97		
Items 108	Items 205	Items 186	Items 169		

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

2.6 Non furnishing of challans/details relating to 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 73 items amounting to ₹14.32 lac 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.

2.7 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 Pr. 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 2012-13 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.

2.8 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.

2.9 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 2012-13. 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.

2.10 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 31-03-2013 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.

2.11 Status of Computerization of treasuries

- I) All the treasuries and sub-treasuries are computerized.
- II) All the treasuries are connected with D.D.O.s, Directorate and Government through web based software 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 payees account through this mode.
- IV) The State Govt. has implanted the system of E-billing/E-Pension for the disbursement of Salary/Pension.
- V) The data relating to monthly account of the treasuries are being downloaded directly from the Web of NIC in soft copy by this office.
- VI) The data relating to Schedule of payments is being loaded directly in the VLC database of this office through interface. However, the data relating to Vouchers, GPF and long term advances will also be loaded in VLC database shortly through interface, which is in the process of development.

Part 3

Defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices during the year 2012-2013.

3.1 Treasuries/Sub Treasuries inspected during the year 2012-13

Details of Treasuries/Sub-Treasuries inspected during the year 2012-13 is given in **Annexure 'O'**

3.2 Outstanding Inspection Reports and Paras

1376 paras/sub-paras i.e. 495 of the previous year's reports and 881 of the current one are outstanding for want of compliance, recovery of overpayments made to pensioners / family pensions are outstanding and need to be settled at the earliest. These are detailed in **Annexure 'P'**.

3.2.1 Non-submission of Initial Replies

All the 22 treasuries were inspected by the Treasury Inspection Party of this Office during the year 2012-13 for the year 2011-12. 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'**, no treasury submitted the initial reply within one month.

3.3 Dilapidated condition of Pension Payment Orders in the Treasuries

According to Punjab Financial Rules, pension payment orders which are in bad condition or torn out, are required to be renewed again by copying all the entries from the original document and attested by the competent authority. On the renewal of pension payment order the original impression must be cut off from the old and attached to the new order. If the photograph of the pensioner is very old new photograph is required to be pasted for proper identification of the pensioner. Treasury Officer is fully responsible for the proper maintenance of the pension payment orders. During the inspection it has been noticed that pension payment orders are not being maintained properly in the Rohtak Treasury. A few such instances noticed by the Inspection party have been given in the **Annexure 'R'**.

3.3.1 Undrawn Pension payment orders

During the scrutiny of the record of the various Treasuries and Sub-Treasuries it was observed that a number of Pension Payments Orders remained undrawn for quite long period as per instances given in **Annexure 'S'**. The Treasury Officers are required to take appropriate action in facilitating payment in respect of these Pension payment orders.

Under rule 3.24 (i) of the Punjab Finance Rules Volume-I, Treasury Officer should submit to the Principal Accountant General every six month a list of pensioners /family pensioners who fail to draw pensions. The statement should be prepared in two parts i.e. one part showing the names of pensioners who have not drawn the pension for six years "Pensions for Political considerations" and "Charitable Allowances" and for three years in the case of others pensions and the other part will show the names of pensioners other than included in the first part who have not drawn the pension for more than one year. The reasons for non drawl of pension need to be mentioned, if known against the name of each pensioner. The Treasury Officer should sort out cases of pensions which have ceased to be payable at the treasury (vide Rule 2-28 of the Punjab Finance Rules. Volume-I) by examining the files of Pension Payment Orders every month and return his halves of the Pension Payment Orders to the Principal

Accountant General alongwith the statement mentioned above. It is noticed that most of the Treasury Officers are not submitting such statements and undrawn Pension Payment Orders are lying in the Treasury offices without any action.

3.3.2 Non obtaining of Annual Life Certificate

Rules 367 and 368 of Central Treasury Rules provides for Annual verification of Pensioners. If the Pensioners drawing Pension from the Banks those as per orders of Govt. of India under rule 350 of Central Treasury Rules and Punjab Treasury Rules Volume-I (Rule 4.104 & 4.105) obtaining annually Life Certificate from the Pensioners is obligatory for the bank. Similarly, it is mandatory for the Treasury Officers to ensure that banks which are authorized for Pension payments are obtaining Annual Life Certificate. During inspection it has been noticed that Treasuries not following the said procedure are **Bhiwani, Fatehabad, Hissar, Jagadhri, Jhajjar, Karnal, , Panipat and Sirsa.**

3.3.3 Pending Death cum Retirement Gratuity /Gratuity payment orders

Payment orders on account of Death cum Retirement Gratuity/Gratuity are lying outstanding for more than one year in the Treasury Offices. No efforts are being made by the Treasury Officers for their revalidation or ascertaining the reasons for their non payment. Detail of such outstanding PensionPaymentOrders is given in **Annexure 'T'**.

3.3.4 Discrepancies in maintenance of New Pension Scheme

New Pension Scheme was introduced vide Haryana Govt. notification No. 1/1/2004-1 Pension dated 11.12.2008 and is for employees/officers appointed on or after 01.01.2006. Under the scheme an amount equivalent to 10% of Basic Pay + Dearness Allowance is deducted every month from the salaries of the employee and an equivalent amount is contributed by the Government and the consolidated amount is deposited in Pension Fund Regulatory Development Authority account by the Treasury Officers on the, 3rd day of next month which is debited under Major Head-2071 Pension & other Pensionary benefits and credited under in the Major Head 8342 other deposit till it is transferred to Pension Fund Regulatory Development Authority account. However, it has been noticed during inspection that record is not being maintained properly by the Treasury Officers under this scheme as there is huge difference between the amount deducted/contributed and that deposited in the Pension Fund Regulatory Development Authority account. Secondly the remittance in to the Pension Fund Regulatory Development Authority account is not made timely which results in loss to the employees as timely investments are not made by the pension fund Managers. The Treasury Officers need to ensure that deductions / contributions are correctly classified and remittances are made to Pension Fund Regulatory Development Authority accounts in time and there is no gap in receipt and payment. Detail of differences noticed during inspection is given in **Annexure 'U'**.

3.4 Anomalies in making General Provident Fund payments

It has been noticed during checking of Bill passing registers of Jind Treasury that payments have been made without the signatures of Treasury Officer in the Register which is a serious lapse. A few instances are given in **Annexure 'V'**.

3.5 Discrepancies noticed in the maintenance of Personal Deposit Accounts

Over the years it has been noticed that Personal Deposit Accounts are not being maintained properly by the State Government detailed as under:-

3.5.1 Recording of sanction for opening the Personal Ledger Accounts

Accordingly to Rule 12.17 of Punjab Financial Rules Volume-I Personal Deposit Accounts are opened with the concurrence of the Principal Accountant General and this fact of having obtained the concurrence is required to be recorded in the Personal Ledger Accounts being maintained in the Treasury but during the inspection it was noticed that the Treasury Officers are not complying with the provision of this rule and it cannot be ensured that concurrence for the opening of Personal Ledger Account has been accorded by the Principal Accountant General.

3.5.2 Scheme wise detail

Procedure of showing Scheme wise details in the Personal Ledger Accounts also has not been adopted by most of the Treasuries.

3.5.3 Classification of Personal Ledger Accounts

Classification of Personal Ledger Account (s) funded from the consolidated fund has not been recorded in the ledger. According to Rule 12.7 of Punjab Finance Rules Volume-I Personal Ledger Account (s) funded from the consolidated fund are required to be closed at the end of financial year and if need arises the same is to be opened fresh next year. It has however, been observed during the inspection that this rule is not being followed by the Treasury Officers and the accounts funded from the consolidated fund are not closed at the close of the Financial year. This is a serious lapse on the part of the Treasury Officers.

3.5.4 Reconciliation of Deposit and Payments

According to rule 3.31 and 12.20 of PFR Volume-I amounts of deposit and payments required to be tallied with the Pass Books of Account Holder Institutions, every month by the Treasury Officers. However, during inspection it was noticed that this requirement is not being justified by the Treasury Officers.

3.5.5 Non submission of Plus Minus memo(s)

As per Article 110 of Account Code Volume-II, it is the duty of the Treasury Officers to submit a monthly statement of Plus and Minus Memoranda showing minor head wise opening balance, amount received during a month, payments made and closing balance of each minor head, to the Pr. Accountant General Office. The accuracy of the deposit account is not authentic without receipt of Plus and Minus Memo(s) from the Treasuries. List of Treasuries not supplying Plus Minus memos is given in **Annexure 'W'**.

3.5.6 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 Government

Accounts and list of such lapsed deposit should be sent to the Pr. Accountant General (A&E) Haryana immediately after 31st March. During the inspection of Treasuries/Sub Treasuries it has been noticed that lapsed statements have not been submitted by the **Chandigarh, Fatehabad, Hissar, Jagadhri, Jhajjar, Jind, Karnal, Kurukshetra, Panipat, Rohtak, Sirsa and Nuh treasuries.**

3.6 Unauthorized payment from Contingency Fund

During inspection of treasuries it has been noticed that in violation of the terms of contingency fund, expenditure on account of routine payments such as Salaries has been made from the Contingency Fund which is a very serious lapse. Detail of such expenditure is given in **Annexure 'X'**

3.7 Unauthorized Passing of bills at the end of financial year

Director Treasuries and Accounts Issued Orders vide No.TA/HR/DMC/2012/Spl-I dated 27.03.2012 that no new bill should be entertained for passing and making payment, presented during the period 29.03.2012 to 31.03.2012. Only those bills will be considered up to 30.03.2012 which have been presented during the period 20.3.2012 to 28.03.2012 or rejected earlier due to some reasons. During inspection it has been noticed that Treasury Officers /Asstt. Treasury Officers have not followed the above instructions and continued to entertain bills for payment till the end of March 31st. Instances of non-compliance of instructions are given in **Annexure 'Y'**.

3.8 Unauthorized payment under plan scheme

Unauthorized bill of the office of the Registrar Co-operatives was passed by the Panchkula Treasury Office in 03/2012 under Major Head 4425 capital outlay Plan scheme without obtaining Authority letter from the office of the Pr.Accountant General Haryana. This is a very serious lapse as unauthorized passing of bills can lead to fraud. Memo was issued by the Inspection party but no reply was given by the Treasury Officer, Panchkula.

3.9 Unauthorized payment through Jind Treasury

An authority letter No. I-5/07-08/G.O495073 dated 16.05.2011 was issued from office of the Pr. Accountant General Haryana Chandigarh on account of Death Cum Retirement Gratuity for Rs.54,730/- in the name of Treasury Officer Kurukshetra but the payment was made through Jind Treasury without obtaining sanction from the competent authority.

3.10 Non maintenance of record of Specimen signatures of authorized signatories

Specimen signatures of officers of this office authorized to sign final payments of General Provident Fund, Pension Payments order, other payments relating to retirement benefits and miscellaneous payments, are required to be kept by the Treasury Officers in safe custody. However, it was found that no such specimen signatures were available in the Treasuries and in its absence the Treasury Officer cannot ensure the authenticity of the authorities. Such Treasuries/Sub-treasuries where Specimen signatures are not available are Ambala, **Loharu, Tosham (Bhiwani) Faridabad, Narwana(Jind).**

3.11 Withdrawal through Letter Of Credit

State Govt. introduced the system of Letter Of Credit for regulating withdrawal of funds by various Drawing and Disbursing Officers. Excess drawl is

quite possible on account of im-proper maintenance of records. It has been noticed during the course of inspection in some of the treasuries that no proper register has been maintained to note down the details relating to Letter of Credits, payments and payee's details. As per instructions issued by the Finance Department. Vide Letter dated 28.10.2009 S.B. & C. self cheques should only be drawn for making payment to the labourers or in emergency and Treasury Officers need to have a control on the drawl of self cheques. A few instances where self Cheques have been drawn for purposes other than making payments of labourers/emergency are detailed in **Annexure 'Z'**

Sd/-

Dy. Accountant General (A/cs)

Annexure - 'A'

(Referred to in Part-I Para-1.2)

List of Treasuries and Sub-Treasuries in the State of Haryana up to 31.3.2013

Name of District	Treasury/Sub-Treasury	Whether banking/ non banking	Name and Branch of Associate 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 Patiala 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 Jakhal 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 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 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 ChaudharySub-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.	-	342	06/2012	Rohtak	DDO Code wrongly booked by Treasury Officer as 9999-A.G. Haryana
2.	-	4000	02/2013	Jagadhri	Deference in Schedules
3.	-	11100	03/2012	Srisa	Pertain D.F.O. Sirsa Wrongly Booked in 8782-I Remittance

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.	961358	-	05/2012	Rewari	Difference in Schedule
2.	1030	-	05/2012	Faridabad	Difference in Schedule
3.	99940	-	06/2012	Narnaul	Difference in Schedule
4.	11600	-	08/2012	Delhi	Difference in Schedule
5.	95500	-	09/2012	Delhi	Difference in Schedule
6.	14140	-	10/2012	Gurgaon	Difference in Schedule
7.	59970	-	10/2012	Hissar	Difference in Schedule
8.	46780	-	11/2012	Hissar	Difference in Schedule
9.	19515	-	11/2012	Faridabad	Difference in Schedule
10.	195230	-	12/2012	Gurgaon	Difference in Schedule
11.	27800	-	12/2012	Bhiwnai	Difference in Schedule
12.	17914	-	12/2012	Jagadhri	Difference in Schedule
13.	31221417	-	01/2013	Bhiwani	Difference in Schedule
14.	53944	-	03/2013	Nuh	Difference in Schedule

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- Suspence Details/ voucher not received	5040

Annexure -'D'

(Referred to in Part-2 Para-2.2)

Detail of Outstanding Abstract Contingent Bills up to 03/2012

Sr. No.	Month	Name of Treasury	Amount (₹)
1.	03/2013	Panchkula	2,00,00,000
Total			2,00,00,000

Annexure - 'E'

(Referred to in Part-2 Para-2.3)

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 (04/2012 to 03/2013)

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
1.	04/2012	BHIWANI ₂	26/04/2012	09
		CHANDIGARH ₁	24/04/2012	07
		NARNAUL ₄	27/04/2012	10
2.	05/2012	AMBALA ₈	25/05/2012	08
		GURGAON ₂	22/05/2012	05
		HISSAR ₁	22/05/2012	05
		JAGADHRI ₂	21/05/2012	04
		NARNAUL	22/05/2012	05
		ROHTAK ₃	23/05/2012	06
3.	06/2012	AMBALA ✓	02/07/2012	15
		BHIWANI ₁	25/06/2012	08
		NARNAUL	22/06/2012	05
		ROHTAK ₂	27/06/2012	10
4.	07/2012	AMBALA ✓	26/07/2012	09
		ROHTAK ₂	23/07/2012	06
5.	08/2012	AMBALA ✓	23/08/2012	06
		JHAJJAR ₃	21/08/2012	04
		JIND ₁	21/08/2012	04
		KARNAL ₂	21/08/2012	04

6.	09/2012	FARIDABAD ⁰⁴	21/09/2012	04
7.	10/2012	AMBALA ✓	23/10/2012	06
8.	11/2012	AMBALA ✓	22/11/2012	05
		FARIDABAD ⁰	22/11/2012	05
		KARNAL ✓	22/11/2012	05
		NARNAUL	21/11/2012	04
9.	12/2012	AMBALA ✓	27/12/2012	10
10.	01/2013	GURGAON ✓	21/01/2013	04
		JAGADHRI ✓	21/01/2013	04
		JHAJJAR ✓	22/01/2013	05
11.	02/2013	FARIDABAD ⁰	22/02/2013	05
		JHAJJAR ✓	22/02/2013	05
12.	03/2013	AMBALA ✓	21/03/2013	04
		FARIDABAD ⁰	22/03/2013	05

Hissat 1
 Chandigarh.1
 Bhiwani 2
 Gurgaon 2
 Jagadhri 2
 Rohtak 3
 Jhajjar 3
 Narnaul 4
 Farid 4
 Ambala 8

Annexure - 'E-I'
(Referred to in Part-2 Para-2.3)

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 (04/2012 to 03/2013)

Sr. No.	Month	Name of Treasury	Actual date of Receipt	Delay (in terms of days)
1.	04/2012	AMBALA	11/05/2012	04
		BHIWANI	14/05/2012	07
		FARIDABAD	11/05/2012	04
		HISSAR	14/05/2012	07
		JAGADHARI	11/05/2012	04
		NARNAUL	17/05/2012	10
		ROHTAK	14/05/2012	07
2.	05/2012	AMBALA	20/06/2012	13
		BHIWANI	19/06/2012	12
		DELHI	13/06/2012	06
		FARIDABAD	13/06/2012	06
		HISSAR	11/06/2012	04
		JAGADHARI	12/06/2012	05
		JHAJJAR	11/06/2012	04
		KARNAL	12/06/2012	05
		NARNAUL	14/06/2012	07
		ROHTAK	18/06/2012	11
3.	06/2012	AMBALA	18/07/2012	11

		BHIWANI	11/07/2012	04
		DELHI	12/07/2012	05
		FARIDABD	17/07/2012	10
		FATEHABAD	11/07/2012	04
		HISSAR	11/07/2012	04
		JAGADHRI	12/07/2012	05
		NARNAUL	18/07/2012	11
		ROHTAK	13/07/2012	06
4.	07/2012	AMBALA	13/08/2012	06
		DELHI	13/08/2012	06
		FARIDABAD	13/08/2012	06
5.	08/2012	AMBALA	11/09/2012	04
		CHANDIGARH	11/09/2012	04
		DELHI	11/09/2012	04
		FARIDABAD	13/09/2012	06
		HISSAR	11/09/2012	04
		JAGADHRI	11/09/2012	04
		NARNAUL	11/09/2012	04
6	09/2012	AMBALA	12/10/2012	05
		FARIDABAD	15/10/2012	08
		NARNAUL	11/10/2012	04
7.	10/2012	AMBALA	15/11/2012	08
		FARIDABAD	19/11/2012	12
		KARNAL	12/11/2012	05

		NARNAUL	15/11/2012	08
		SIRSA	12/11/2012	05
8.	11/2012	AMBALA	20/12/2012	13
		FARIDABAD	12/12/2012	05
		JHAJJAR	11/12/2012	04
		JIND	11/12/2012	04
		NARNAUL	13/12/2012	06
		PANIPAT	11/12/2012	04
9.	12/2012	JHAJJAR	11/01/2013	04
		NARNAUL	11/01/2013	04
10.	01/2013	AMBALA	12/02/2013	05
		FARIDABAD	11/02/2013	04
		JHAJJAR	13/02/2013	06
		JIND	11/02/2013	04
		NARNAUL	12/02/2013	05
		SONEPAT	11/02/2013	04
11.	02/2013	AMBALA	18/03/2013	11
		FARIDABAD	15/03/2013	08
		HISSAR	11/03/2013	04
		JHAJJAR	13/03/2013	06
		KARNAL	12/03/2013	05
		NARNAUL	12/03/2013	05
		PANIPAT	11/03/2013	04
		SIRSA	13/03/2013	06

Annexure -'F'

(Referred to in Part-2 Para-2.4)

**Treasury /Year wise amount remained under Suspense Head due to
Non-receipt of Vouchers from different Treasury Officers up to 03/2013**

Name of Treasury	Year	Total No of Vouchers	Amount involved (₹)
AMBALA	2002	01	60590
	2003	05	285550
	2004	03	678317
	2005	12	313280
	2006	11	327833
	2007	06	179677
	2008	14	467301
	2009	13	1134342
	2010	06	726526
	2011	51	7013297
	2012	37	8803047
	2013	12	6775974
Total 171			26765734
BHIWANI	2002	01	22918
	2003	01	8000
	2004	04	90551
	2005	13	987116
	2006	06	962130
	2007	02	144355
	2008	22	1269749
	2009	29	1040985
	2010	03	138028
	2011	43	5033310
	2012	68	7518088
	2013	82	11623718
Total 274			28838948
CHANDIGARH	2005	03	136630
	2006	02	59164
	2008	03	926909

	2009	06	195109
	2010	01	1900
	2011	11	1316780
	2012	20	3512807
	2013	02	112208
		Total 48	6261507
DELHI		-	-
FARIDABAD	2005	03	7498
	2006	03	1088
	2007	07	209092
	2008	03	119329
	2009	12	1702439
	2010	33	5481896
	2011	33	4029840
	2012	62	42270940
	2013	20	701304
		Total 176	54523426
FATEHABAD	2006	01	10684
	2007	02	33071
	2008	01	2007786
	2012	07	1031017
		Total 11	3082558
GURGAON	2003	04	109797
	2004	02	25285
	2005	04	79141
	2006	17	1214365
	2007	14	752042
	2008	16	505182
	2009	14	971963
	2010	05	360952
	2011	30	6986175
	2012	49	61903671
	2013	07	5370489
		Total 162	78279062
HISSAR	2003	02	139893

	2004	04	646826
	2005	05	345529
	2006	09	311388
	2007	09	253113
	2008	05	79366
	2009	08	330524
	2010	11	576408
	2011	51	5966354
	2012	34	3553494
	2013	20	3184037
		Total 158	15386932
JAGADHARI	2004	01	27854
	2005	03	58460
	2006	06	235026
	2007	02	135119
	2008	07	301666
	2009	11	1159634
	2010	05	133096
	2011	27	8995377
	2012	31	2909242
	2013	20	3886391
		Total 113	17841865
JHAJJAR	2005	01	1014
	2006	01	3868
	2007	02	26185
	2008	04	105525
	2009	01	28422
	2010	01	14238
	2011	02	45751
	2012	41	2992921
	2013	13	4323527
		Total 66	7541451
JIND	2005	01	201889
	2007	01	18253
	2010	01	31587
		Total 03	251729

KAITHAL	2002	02	72950
	2007	02	11801
	2008	06	181328
	2009	06	31685
	2010	02	116416
	2011	07	393846
	2012	16	999433
	2013	05	615631
		Total 46	2423090
KARNAL	2002	01	6917
	2004	02	161235
	2005	16	791604
	2006	61	3720407
	2007	42	4579795
	2008	28	2020212
	2009	06	2800647
	2010	13	1606496
	2011	109	17434004
	2012	149	18495236
	2013	77	10585892
		Total 504	62202445
KURUKSHETRA	2007	02	171662
	2011	07	2540266
		Total 09	2711928
NARNAUL	2004	01	37037
	2005	05	66588
	2006	10	371844
	2007	02	117194
	2008	03	129320
	2009	01	2000
	2010	05	265698
	2011	08	1574461
	2012	10	739877
	2013	01	2264
		Total 46	3306283

NUH	2011	12	779311
	2012	24	3251854
	2013	05	459360
Total		41	4490525
PANCHKULA	2005	04	216055
	2006	08	261156
	2007	12	606927
	2008	02	1644418
	2009	04	68917
	2010	07	355251
	2011	10	1010560
	2012	12	242381
	2013	02	131601
Total		61	4537266
PANIPAT	2001	04	35800
	2003	10	381508
	2005	02	1944
	2006	07	2687186
	2008	05	84430
	2009	06	132442
	2010	06	1142268
	2011	07	518180
	2012	23	1361981
	2013	14	1412936
Total		84	7758675
REWARI	2002	02	88
	2003	01	366
	2004	04	17846
	2005	02	11650
	2006	06	16991
	2007	10	329230
	2008	08	279217
	2009	10	568207
	2010	09	114515
	2011	22	2738030

	2012	46	4660633
	2013	01	8500
		Total 121	8745273
ROHTAK	2002	05	22466
	2003	07	48715
	2005	07	1644122
	2006	05	54688
	2007	04	170778
	2008	09	3773217
	2009	11	574821
	2010	04	255835
	2011	24	1399453
	2012	97	9040787
	2013	39	3818136
			Total 212
SIRSA	2005	03	218896
	2006	04	28622
	2007	02	7294
	2008	03	29342
	2009	03	55615
	2010	03	75070
	2011	11	1560190
	2012	12	1836087
	2013	10	3722231
		Total 51	7533347
SONEPAT	2005	03	89070
	2006	04	149817
	2007	05	174118
	2008	05	199714
	2009	04	173347
	2010	03	641337
	2011	19	1496959
	2012	22	1184051
	2013	14	330791
		Total 79	4439204

Annexure - 'G'

(Referred to in Part-2 Para-2.5)

Reserve Bank Deposit (State) Statement up to 03/2013

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	1	201392.00	6	1421488.30
2011-12	16	3220028.90	17	5441097.31
2012-13	16	40271809.40	32	133680905.20
Total	186	133630873.41	169	197134983.97

Annexure - 'H'
(Referred to in Part-2 Para-2.6)

Detail of wanting challans up to March 2013 from the Treasuries in respect of
8009-State Provident Fund, 01-Civil, 101-General Provident Funds (Receipts)

AMBALA TREASURY

Sr. No.	Challan No. /Date	Month	Amount (₹)
1.	01 Dated Nil	01/2011	10000
Total			10000

BHIWANI TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	328 Dated Nil	02/2010	15515
2.	11 Dated Nil	03/2010	2000
3.	582 Dated Nil	11/2010	4500
4.	652 Dated Nil	04/2011	91241
5.	119 Dated Nil	04/2011	4000
6.	12 Dated Nil	04/2011	10870
7.	14 Dated Nil	04/2011	300
8.	15 Dated Nil	04/2011	8500
9.	10 Dated Nil	05/2011	300
10.	11 Dated Nil	05/2011	8500
11.	11 Dated Nil	06/2011	300
12.	12 Dated Nil	06/2011	8500
13.	14 Dated Nil	06/2011	10870

14.	15 Dated Nil	06/2011	300
15.	887 Dated Nil	06/2011	10000
16.	13 Dated Nil	08/2011	300
17.	14 Dated Nil	08/2011	10870
18.	15 Dated Nil	08/2011	44000
19.	82 Dated Nil	08/2011	9000
20.	160 Dated Nil	08/2011	39141
21.	11 Dated Nil	09/2011	66500
22.	10 Dated Nil	10/2011	61500
Total			407007

CHANDIGARH TREASURY

Sr. No.	Challan No. /Date	Month	Amount (₹)
1.	72 Dated Nil	10/2010	15400
2.	98 Dated Nil	10/2010	20000
3.	113 Dated Nil	08/2011	10000
Total			45400

FARIDABAD TREASURY

Sr. No.	ChallanNo./Date	Month	Amount (₹)
1.	38 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.	36 Dated Nil	08/2010	36000
8.	21 Dated Nil	02/2011	54400
9.	32 Dated Nil	03/2011	1250
10.	69 Dated Nil	05/2011	23000
11.	10474 Dated Nil	06/2011	19000
12.	3557 Dated Nil	07/2011	63000
13.	10077 Dated Nil	08/2011	3000
14.	10258 Dated Nil	08/2011	96250
Total			353863

FATEHABAD TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	12 Dated. Nil	04/2009	42696
2.	19 Dated Nil	10/2010	6000
3.	09 Dated. Nil	04/2011	7500
Total			56196

GURGAON TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1	99 Dated Nil	04/2010	5000
2	100 Dated Nil	04/2010	5000
3	101 Dated Nil	04/2010	5000
4	1425 Dated Nil	01/2012	7000
5	2182 Dated Nil	01/2012	3600
Total			25600

HISSAR TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	09 Dated-Nil	04/2011	400
2.	31 Detail Nil	04/2011	300
3.	33 Dated Nil	04/2011	32000
Total			32700

JAGADHARI TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	04 Dated Nil	07/2009	12012
Total			12012

KAITHAL TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	27 Detail Nil	08/2010	35000
2.	02 Detail Nil	01/2011	5000
3.	38 Detail Nil	03/2011	5060
Total			45060

KARNAL TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	25 Detail Nil	11/2009	43028
2.	26 Detail Nil	11/2009	1851
3.	27 Detail Nil	11/2009	7914
4.	07 Dated Nil	02/2011	16000
5.	27 Detail Nil	09/2011	2000
Total			70793

KURUKSHETRA TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	13 Dated-Nil	04/2011	5000
2.	01 Dated-Nil	05/2011	178400
3.	06 Dated-Nil	06/2011	60
Total			183460

NUH TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	544 Dated-Nil	06/2009	7590
Total			7590

PANIPAT TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	23 Dated-Nil	02/2010	20260
2.	22 Dated-Nil	03/2010	35400
Total			55660

ROHTAK TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	38 Detail Nil	09/2011	36000
2.	41 Detail Nil	09/2011	3000
Total			39000

SIRSA TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	18 Detail Nil	07/2010	26979
Total			26979

SONEPAT TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	01 Dated-Nil	06/2010	5000
2.	02 Dated-Nil	06/2010	5000
3.	24 Dated-Nil	03/2011	37000
4.	25 Dated-Nil	03/2011	14000
Total			61000

Annexure -‘I’

(Referred to in Part-2 Para- 2.7)

List of awaited Plus (+) & Minus (-) Memos as on 31-03-2013

Sr. No.	Treasury	Month
1.	Chandigarh	05/2012 to 03/2013
2.	Fatehabad	11/2012 to 03/2013
3.	Hissar	10/2012 to 11/2012 & 02/2013 to 03/2013
4.	Jgadhri	01/2013 to 03/2013
5.	Jhajjar	03/2013
6.	Jind	06/2012, 11/2012 to 03/2013
7.	Karnal	09/2012 to 03/2013
8.	Kurukshetra	06/2012 to 03/2013
9.	Nuh	04/2012 to 03/2013
10.	Panipat	04/2012, 08/2012 to 03/2013
11.	Rohtak	01/2013 to 03/2013
12.	Sirsa	10/2012 to 03/2013

Annexure -'J'

(Referred to in Part-2 Para- 2.8)

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.	Chandigarh	Dir. Supply & Disposal Haryana, Chandigarh	18603270.00	Dep./PLA/2013-14/406 dated 14/06/2013	
2.	Chandigarh	State Transport Cont. Haryana Chandigarh	32850477.00		
3.	Chandigarh	G.M. Haryana Roadways Chandigarh	15222901.00		
4.	Chandigarh	A.O. Development & Panchyat Haryana, Chandigarh	327214.00		
5.	Chandigarh	Dir. Food & Supply Haryana Chandigarh	208751571.00		
6.	Chandigarh	F.C.R. Chandigarh	5264686.00		
7.	Chandigarh	Dir. Social Justice Empowerment Chandigarh	2266735.00		
8.	Chandigarh	Secy. State Information Commissioner Haryana Chandigarh	170000.00		
9.	Chandigarh	D.F. & Sup. Contr. Haryana Chandigarh	533000.00		
10.	Fatehabad	Add. C. J. Sheriff Petty A/c Tohana	1773158.00		Dep./PLA/2013-14/408 dated 14/06/2013
11.	Fatehabad	Add. C. J. Sheriff Petty A/c Fatehabad	44996400.00		
12.	Fatehabad	Cattle Fair Officer (Hissar) Fatehabad	2309922.00		
13.	Fatehabad	G.M. HR. Roadways Fatehabad	50000.00		
14.	Fatehabad	Sheriff Petty A/c Ratia	90984.00		

15.	Hissar	Cattle Fair Fund Hissar	4083942.12	Dep./PLA/2013-14/ 410 dated 14.06.2013
16.	Jagadhri	Sheriff Petty A/c Jagadhri	1843362.00	Dep./PLA/2013-14/ 411 dated 14.06.2013
17.	Jagadhri	L.I.C. Jagadhri	1310967.00	
18.	Jagadhri	Sheriff Petty A/c Chhchhrauli	1036.15	
19.	Jhajjar	Sheriff Petty A/c Jhajjar	811259.00	Dep./PLA/2013-14/ 412 dated 14.06.2013
20.	Jhajjar	D.F.O. Jhajjar	1805783.00	
21.	Jhajjar	Sheriff Petty A/c Bahadurgarh Jhajjar	904829.00	
22.	Jind	Civil Judge (Sr. Div.) Sheriff Petty Jind	642565.00	Dep./PLA/2013-14/ 413 dated 14.06.2013
23.	Jind	Add. Civil Judge (Sr. Div.) Safidon	252133.00	
24.	Jind	Add. Civil Judge (Sr. Div.) Narwana	226454.00	
25.	Jind	Distt. Forest Social Controller Jind	946413.00	
26.	Jind	Treasury Officer L.I.C. Jind	2203170.00	
27.	Karnal	Distt. Suptt. Jail Karnal	1110729.10	Dep./PLA/2013-14/ 415 dated 14.06.2013
28.	Karnal	Distt. Food & Supply Controller Karnal	17569005.00	
29.	Karnal	Civil Judge (Sr. Div.) Sheriff Petty A/c Karnal	4101925.00	
30.	Karnal	Distt. Forest Officer Karnal	5099318.00	
31.	Kurukhetra	D.F.S.C. Kurukshetra	17786266.00	Dep./PLA/2013-14/ 416 dated 14.06.2013
32.	Kurukhetra	Civil Judge Sheriff Petty A/c Kurukshetra	919282.00	
33.	Kurukhetra	L.I.C. Kurukshetra	1401113.00	
34.	Kurukhetra	I.T.I. (WW) Craft Instructor Kurukshetra	33390.00	
35.	Kurukhetra	I.T. I. (Boys) Kurukshetra	1052184.00	

36.	Kurukhetra	Add. C.J. (Sr.Div.) Sheriff Petty A/c Pehowa	20257800.00	
37.	Kurukhetra	I.T.I. (WW) Shahabad	12225.00	
38.	Panchkula	Asstt. Agri. Engg. (HQ.) Panchkula	32646.86	Dep./PLA/2013-14/ 419 dated 14.06.2013
39.	Panchkula	C.J.M. Panchkula	1656164.00	
40.	Panchkula	Manger Govt. Text Book & Press Panchkula	206014659.00	
41.	Panchkula	Dir. Higher Education Commission Panchkula	29993122.00	
42.	Panchkula	Chief Engg. (P) Public Health Engg. Deptt. Panchkula	63127.00	
43.	Rohtak	Sheriff Petty A/c Rohtak	838110.90	Dep./PLA/2013-14/ 421 dated 14.06.2013
44.	Rohtak	I.T.I. (WW) Rohtak	498619.20	
45.	Rohtak	I.T.I. Rohtak	2388362.21	
46.	Rohtak	D.F.S.C. Rohtak	1174817.00	
47.	Rohtak	I.T.I. Meham Rohtak	885983.71	
48.	Rohtak	Tehsildar L.O.C. Rohtak	1356790.00	
49.	Rohtak	I.T.I. Markroli Kalan	330091.00	
50.	Rohtak	Civil Judge Rohtak	830855.90	
51.	Sirsa	L.I.C. Sirsa	106953.87	Dep./PLA/2013-14/ 422 dated 14.06.2013
52.	Sirsa	Sheriff Petty A/c Sirsa	630937.00	
53.	Sirsa	Sheriff Petty A/c Dabwali	142275.00	
54.	Sirsa	K. Deposit D.F.S.C.	4310489.00	
55.	Sirsa	C.F.O. HR. Sirsa	137811.00	
56.	Sonepat	D.F.S.C. Sonepat	206647.06	Dep./PLA/2013-14/ 423 dated 14.06.2013
57.	Sonepat	L.I.C. Sonepat	75914.66	
58.	Sonepat	Sheriff Petty A/c Sonepat	1191530.30	
59.	Sonepat	Sheriff Petty A/c Gohana	184668.35	
60.	Sonepat	Sheriff Petty A/c Ganaur	138279.00	
61.	Sonepat	I.T.I. Sonepat	2229693.41	

62.	Sonepat	I.T.I. Gohana	94000797.00
63.	Sonepat	I.T.I. Butana	449150.00
64.	Sonepat	I.T.I. Ganaur	542408.65
65.	Sonepat	I.T.I. Raghlu Garhi	68895.00
66.	Sonepat	C.F.O. (Rohtak) Sonepat	2225198.16
67.	Sonepat	G.V.E.I. Sonepat	395885.15
68.	Sonepat	I.T.I. Sonepat	101564.15
69.	Sonepat	I.T.I. Kharkhoda	82122.00
70.	Sonepat	I.T.I. G.V.E.I. Kathura	331391.60
71.	Sonepat	I.T.I. Sonepat	245988.00
72.	Sonepat	G.V.E.I. (Rohat) Sonepat	2741.40
71.	Sonepat	Fire Fighting Sonepat	2.63
72.	Sonepat	D.F.O. Sonepat	16937.00

Annexure - 'K'

(Referred to in Part-2 Para- 2.9)

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.	6	Construction Division No-6, Hissar	06/2012	Cr.	94100	107100
2.	48	Narwana Water Services Division Narwana	07/2012	Cr.	1034405	1036405
3.	31	Construction Division No-31, Gurgaon	08/2012	Cr.	17501	11200
4.	35	Gurgaon Water Services Division Gurgaon	11/2012	Cr.	30329	26732

Buildings and Roads

Sr. No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	3	Provincial Division No-I Gurgaon.	05/2012	Cr.	1238779	885279
2.	3	Provincial Division No-I Gurgaon	06/2012	Cr.	186581	154581
3.	16	Provincial Division, Naringarh	07/2012	Cr.	89404	87404
4.	47	Provincial Division, No-I Sirsa	07/2012	Cr.	23904	6600
5.	48	Electrical Division (B & R) Hissar	07/2012	Cr.	32964	9600

6.	54	Provincial Division Narnaul	07/2012	Cr.	92650	85700	
7.	54	Provincial Division Narnaul	08/2012	Cr.	108300	98200	

Public Health

Sr. No	Code No	Name of Division.	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	63	Public Health Engg. Division, Nuh	07/2012	Cr.	1179261	1178251

Annexure -'K -I'

(Referred to in Part-2 Para- 2.9)

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.	17	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 PWD (B&R), Hissar	10/2011	Dr.	61401	164479
2.	48	Electrical Division PWD (B&R), Hissar	10/2011	Dr.	837966	832645
3.	34	Mechanical Division PWD (B&R), Hissar	11/2011	Dr.	425110	344188
4.	06	Provincial Division PWD (B&R), Palwal	02/2012	Dr.	35881468	32405372
5.	06	Provincial Division PWD (B&R), 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.	89	Public Health Division No-II, Jhajjar	10/2011	Dr.	8184517	8592517

Annexure -‘L’

(Referred to in Part-2 Para- 2.9)

Detail of requisition for correction prepared during the year 2012-2013
"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.	Jhajjar	01	WC-III/12-13/Rem-I/2188-90 dated 11.12.2012
2.	Jind	03	WC-III/12-13/Rem-I/2195-98 dated 12.12.2012
3.	Kaithal	04	WC-III/12-13/Rem-I/2394-96 & 2397-99 dated 01.03.2013
4.	Panipat	02	WC-III/12-13/Rem-I/79-81 dated 22.10.2012
5.	Sirsa	14	WC-III/12-13/Rem-I/2259-71 dated 04.01.2013

Annexure -‘L -I’

(Referred to in Part-2 Para-2.9)

Detail of requisition for correction (R.F.C.) prepared during the year 2012-13 “8782-II Cheques”

Sr. No.	Name of Treasury	No. of requisition for correction of accounts received	No. and date vide which requisition for Correction slip received in respect of Accounts.
1.	Sirsa	01	WC-III/12-13/II-cheques/2291-93 dated 18.01.2013

Annexure -‘M’

(Referred to in Part-2 Para- 2.9)

**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.	Bhiwani Water Services Division, Bhiwani	Bhiwani	WC-III/13-14/Remitt-I/140 05.06.2013
2.	Public Health Division -2, Jhajjar	Jhajjar	WC-III/13-14/Remitt-I/141 05.06.2013
3.	Narwana Water Services Division, Narwana	Jind	WC-III/13-14/Remitt-I/139 05.06.2013
4.	Provincial Division - I, (B&R) Sirsa	Sirsa	WC-III/13-14/Remitt-I/138 05.06.2013

Annexure -‘M-I’

(Referred to in Part-2 Para- 2.9)

**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.	Vigilance Division Karnal	Ambala	WCIII/13-14/II-Cheques/56-57 dated 17.04.2013

Annexure -'N'

(Referred to in Part-2 Para-2.10)

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	-	11385131
2.	Divisional Forest Officer Community Forestry, Panipat.	-	6250359
3.	Conservator Forest, Community Forest, Project, Ambala	-	86327
4.	Divisional Forest Officer (M&E) Community Forestry Project, Ambala	-	146120
5.	Divisional Forest Officer (T) Bhiwani	-	3856896
6.	Dy. Conservator of Forest, Community Forest Project Bhiwani	-	40053
7.	Divisional Forest Officer, Faridabad	-	36218577
8.	Divisional Forest Officer, Community Forest Project, Faridabad	-	581600
9.	Divisional Forest Officer (T) Fatehabad	-	20185586
10.	Divisional Forest Officer, Gurgaon	24645190	-
11.	Divisional Wild Life Officer, Gurgaon	31742	-
12.	Conservator of Forest, South Circle Gurgaon	-	21439
13.	Conservator of Forest, West Circle Hissar	2032	-
14.	Divisional Forest Officer (T) Hissar	331665	-
15.	Conservator of Forest Community Forestry, Project, Hissar	-	16110
16.	Divisional Forest Officer, Community Forestry Project Hissar	-	157387
17.	Divisional Wild Life Officer, Hissar	-	46139
18.	Divisional Forest Officer, (P) Hissar	-	10835780
19.	Divisional Forest Officer, (T) Jind	8475028	-

20.	Divisional Forest Officer Jahajjar	-	1248784
21.	Divisional Forest Officer Kaithal	-	637499
22.	Divisional Forest Officer, Karnal	-	2217378
23.	Divisional Forest Officer (P), Karnal	-	14284195
24.	Divisional Forest Officer (M&E), Karnal	-	41391
25.	Conservator of Forest (M&E), Circle Karnal	4200	-
26.	Conservator of Forest (P) Circle Karnal.	8223	-
27.	Divisional Forest Officer (T), Kurukshetra	-	2958654
28.	Divisional Forest Officer (P), Kurukshetra	916698	-
29.	Divisional Forest Officer, community Forestry Project, Kurukshetra	2695849	-
30.	Divisional Forest Officer, Mohindergarh	-	109697
31.	Divisional Forest Officer , Mewat, Nuh	-	332347
32.	Divisional Forest Officer, Palwal	527358	-
33.	Divisional Forest Officer, (T) Panipat	-	1481959
34.	Principal Chief Conservator of Forest Haryana, Panchkula	31747371	-
35.	Conservator of Forest (North) Circle Panchkula	-	33998
36.	Chief Wild Life Warden Panchkula	-	13810
37.	Divisional Wild Life Officer, Panchkula	-	245810
38.	Divisional Forest Officer Community Forestry Project,(HQ) Panchkula	-	6343
39.	Divisional Forest Officer, Morini Pinjore	-	4571078
40.	Conservator of Forest Research Circle Pinjore	-	552561
41.	Divisional Forest Officer Training Division Pinjore	-	1824
42.	Divisional Forest Officer Research Division Pinjore	353898	-
43.	Divisional Forest Officer Seed Collection Pinjore	-	362335

44.	Conservator of Forest Training Circle Pinjore	-	38602
45.	Divisional Forest Officer, (T) Rewari	-	4819422
46.	Dy. Conservator of Forest, Community Forest Project, Jatusana, Rewari	-	194738
47.	Divisional Forest Officer, Rohtak	2869400	-
48.	Conservator of Forest, Central Circle, Rohtak	5240	-
49.	Divisional. Wild Life Officer, Rohtak	-	7709767
50.	Divisional Forest Officer, (T) Sirsa	2966912	-
51.	Divisional Forest Officer Training Division, Sohna	-	18562
52.	Divisional Forest Officer, Sonapat	1680894	-
53.	Divisional Forest Officer Yamuna Nagar	-	5467830
54.	Divisional Forest Officer, (P) Yamuna Nagar	12830662	-
55.	Divisional Forest Officer, (M&E) Hissar	-	1903
Total		90092362	137177991

Annexure- 'O'

(Referred to in Part-3 Para-3.1)

Treasuries/ Sub -Treasuries inspected during the year 2012-13.

Sr. No.	Name of Treasury	Name of Sub Treasuries
1.	Ambala	Ambala Cantt, Barara, Mullana, Naraingarh.
2.	Bhiwani	Bhaiwani Khera, Bhadra, Charkhi Dadri, Loharu, Siwani, Tosham.
3.	Chandigarh	--
4.	Delhi	--
5.	Faridabad	Ballabgarh, Hodel, Hathin, Palwal.
6.	Fatehabad	Tohana, Ratia, Bhuna, Jakhal, Bhattu.
7.	Gurgaon	Farukha Nagar, Pataudi, Sohna.
8.	Hissar	Adampur, Hansi, Narnaund, Uklana, Barwala.
9.	Jagadhari	Bilaspur, Radaur, Sadhaura, Yamuna Nagar Chhachhrauli.
10.	Jhajjar	Beri, Matanhail, Bahadurgarh.
11.	Jind	Julana, Narwana, Pillukhera, Uchana, Safidon, Alewa.
12.	Kaithal	Gulha, Dhand, Kalayat, Pundri, Rajound.
13.	Karnal	Assandh, Gharaunda, Indri, Nilokheri, Taraori, Nissing.
14.	Kurukshetra	Ismailabad, Ladwa, Shahbad, Pehowa.
15.	Narnaul	Mohindergarh, Ateli, Nangal Chaudhary, Kanina.
16.	Nuh	Punhana, Ferojpur Zirka, Tauru.
17.	Panchkula	Kalka, Raipur rani, Barwala, Morni.
18.	Panipat	Bapoli, Samalkha, Madlauda, Israna.
19.	Rewari	Bawal, Kosli.
20.	Rohtak	Kalanaur, Meham, Sampla.
21.	Sirsa	Dabwali, Ellenabad, Kalanwali, Rania.
22.	Sonepat	Ganaur, Gohana, Kharkhoda.

Annexure –'P'

(Referred to in Part-3 Para-3.2)
Outstanding paras of Treasury Inspection reports

Sr. No.	Name of Treasury.	Outstanding paras up to 2011-12.	Addition during the year 2012-13	Total
1.	Ambala	40	27	67
2.	Bhiwani	47	57	104
3.	Chandigarh	17	19	36
4.	Delhi	2	12	14
5.	Faridabad	16	44	60
6.	Fatehabad	17	65	82
7.	Gurgaon	11	23	34
8.	Hissar	33	81	114
9.	Jhajjar	06	30	36
10.	Jind	29	63	92
11.	Kaithal	21	37	58
12.	Karnal	31	47	78
13.	Kurukshetra	10	36	46
14.	Nuh	23	37	60
15.	Narnaul	44	48	92
16.	Panchkula	24	44	68
17.	panipat	8	37	45
18.	Rewari	13	21	34
19.	Rohtak	46	17	63
20.	Sirsa	12	52	64
21.	Sonepat	4	30	34
22.	Jagadhri	41	54	95
	Total	495	881	1376

Annexure- 'Q'

(Referred to in Part-3 Para- 3.2.1)

Details regarding receipt of first replies to the Inspection Reports for 2011-12 conducted during the year 2012-13.

Sr. NO.	Name of Treasury	Date of issue of inspection Report	Date of receipt of first reply
1.	Ambala	18.10.2012	21.06.2013
2.	Bhiwani	04.03.2013	21.06.2013
3.	Chandigarh	01.10.2012	10.01.2013
4.	Delhi	19.10.2012	21.12.2012
5.	Faridabad	17.01.2013	20.03.2013
6.	Fatehabad	12.04.2013	21.06.2013
7.	Gurgaon	10.01.2013	20.03.2013
8.	Hissar	10.04.2013	-
9.	Jagadhari	10.07.2013	-
10.	Jhajjar	27.02.2013	-
11.	Jind	26.07.2012	25.03.2013
12.	Kaithal	09.08.2012	05.10.2012
13.	Karnal	08.10.2012	23.11.2012
14.	Kurukshetra	30.07.2012	11.10.2012
15.	Narnaul	09.05.2013	-
16.	Nuh	13.12.2012	-
17.	Panchkula	18.10.2012	15.05.2013
18.	Panipat	07.11.2012	21.02.2013
19.	Rewari	30.01.2013	-
20.	Rohtak	18.09.2012	15.03.2013
21.	Sirsa	15.03.2013	03.05.2013
22.	Sonepat	13.12.2012	13.02.2013

Annexure-'R'

(Referred to in Part-3 Para- 3.3)

Dilapidated condition of Pension Payments Orders in Rohtak Trasury

Sr. No.	Name	P.P.O. No.
1.	Kitabo Devi	522/F/HR
2.	Dhan Pat	13048/HR
3.	Savitri Devi	7966/F/HR
4.	Phullan Devi	8240/F/HR
5.	Bedo	15866/F/HR
6.	Phool Pati	14192/HR
7.	Mahala Devi	13521/F/HR
8.	Bharpai	55934/HR
9.	Chhanoo Devi	8561/F/HR
10.	Maya	31223/HR
11.	Bharai Bhushan	32248/HR

Annexure-'S'

(Referred to in Part-3 Para- 3.3.1)

Undrawn Pension Payment Orders

Sr. No.	Name of Treasury	Name of Pensioner Sh./Smt/	P.P.O. No.	Period
1.	Rohtak	Sadhu Singh	18835/HR	01/2008
2.	Rohtak	Nimarta	189037/F/HR	05/2010
3.	Bhiwani	Moti Ram	165686/S/HR	05/2010
4.	Bhiwani	Ram Kumar	166805/S/HR	05/2010
5.	Bhiwani	Daya Kishana	167097/S/HR	05/2010
6.	Bhiwani	Daryao Singh	2051027351/S/HR	07/2010
7.	Bhiwani	Heera Lal	169082/S/HR	10/2010
8.	Bhiwani	Sant Lal	1100377703775/S/HR	10/2010
9.	Bhiwani	Raj Bala	1100353003530/S/HR	08/2010
10.	Bhiwani	Daya Kishan	1100027000276/S/HR	09/2010
11.	Bhiwani	Saroj	14100348703487/S/HR	10/2010
12.	Bhiwani	Rashmi Devi	14100462804628/S/HR	10/2010
13.	Bhiwani	Vimla	14100478404784/S/HR	10/2010
14.	Bhiwani	Hawa Singh	1100881908819/S/HR	11/2010
15.	Chandigarh	Radha Krishan	63319/S/HR	02/2003
16.	Chandigarh	Sewa Ram	40894/HR	03/2007
17.	Chandigarh	Dalut Singh	54891/HR	09/2008
18.	Chandigarh	Krishana Devi	30426	06/2001
19.	Chandigarh	Ram Singh	30398/HR	10/2002
20.	Chandigarh	Ram Kishan	51103/HR	12/2004
21.	Chandigarh	Gurdayal Sarup	44483	08/2004
22.	Chandigarh	Prem Singh	45460	12/2003
23.	Chandigarh	Surat Singh	42532	01/2009
24.	Chandigarh	Sewak	4283	05/2005
25.	Chandigarh	Surjit Kaur	43534	03/2004
26.	Chandigarh	Nanak Singh	43839	10/2008

Annexure-‘T’

(Referred to in Part-3 Para- 3.3.3)

Non Payment of DCRG/Gratuity

Sr. No.	Name of Treasury/Sub Treasury	No. of Authorities pending on account of DCRG / Gratuity
1.	Bhiwani	03
	Tosham (Bhwani)	04
2.	Chandigarh	01
3.	Fatehabad	02
4.	Gurgaon	14
5.	Hissar	08
	Adampur (Hissar)	05
	Hansi (Hissar)	02
	Uklana (Hissar)	05
6.	Rohtak	15
7.	Sirsa	16
8.	Sonepat	13

Annexure-‘U’

(Referred to in Part-3 Para- 3.3.4)

Difference in Deposit Amount Under New Pension Scheme 2011-12.

Sr. No.	Name of Treasury	Total Amount (₹)	Less Deposited
1.	Ambala	85450962	35509272
2.	Bhiwani	190062250	877721125
3.	Chandigarh	28440050	688038
4.	Faridabad	221804038	81297614
5.	Fatehabad	90453838	13525952
6.	Hissar	202030154	42038208
7.	Jind	87827569	42081747
8.	Karnal	171421968	88690598
9.	Panchkula	79971505	554859
10.	Rohtak	130724538	1659088
11.	Sonepat	131828328	34566538

Annexure-‘V’

(Referred to in Part-3 Para- 3.4)

Anomalies in making General Provident Fund payments

Sr. No.	Name	Authority letter No.	Date	Amount(₹)
1.	Kitabo Devi HR/Med/45748	Fds-16/08- 09/FP/1756-59	13/1/10	514295
2.	Satyawan HR/Edu/152898	24/11-12/FP/ 905-07	05/7/11	32135
3.	Ram Singh HR/Pol/14630	Fds-6/FP/543-61	13/7/11	676562
4.	M. Dull HR/Pol/16687	Fds-6/FP/547-50	13/7/11	284736
5.	Gian Singh HR/Pol/34129	Fds-6/FP/531-34	13/7/11	186757
6.	Jagat Singh HR/Pol/42017	Fds-6/FP/728-31	11/8/11	198204
7.	Balbir Singh HR/Pol/43004	Fds-6/FP/732-35	11/8/11	214868
8.	Jai Bhgwan HR/Pol/30687	Fds-6/FP/830-33	11/8/11	740516
9.	Suraj Bhan HR/Pol/21794	Fds-6/FP/837-40	16/5/11	404105
10.	Gulab Singh HR/Pol/54885	Fds-6/FP/886-89	16/5/11	1848310
11.	Mohabir Singh HR/Pol/30837	Fds-6/FP/845-48	16/5/11	666887
12.	Raj Kumar HR/Pol/20201	Fds-6/FP/890-93	16/5/11	981881
13.	Birbal Ro HR/Med/44190	Fds-16/945-46	09/5/11	1711851
14.	Pushpa HR/Edu./63908	Fds-24/1800-02	24/6/11	1026897
15.	Moha Singh HR/Edu/61801	Fds-24/2001-04	08/9/11	106364
16.	Kartar Singh HR/Edu/60816	Fds-24/1993-96	12/9/11	697590
17.	Dropati Devi HR/Edu/63523	Fds-24/2008-11	19/9/11	709884

Annexure-‘W’

(Referred to in Part-3 Para- 3.5.5)

List of awaited Plus, Minus Memos as on 31.03.2013

Sr. No.	Name of Treasury	Month
1.	Chandigarh	05/2012 to 03/2013
2.	Fatehabad	11/2012 to 2013
3.	Hissar	10/2012 to 11/2012 & 02/2013 to 03/2013
4.	Jagadhri	01/2013 to 03/2013
5.	Jhajjar	03/2013
6.	Jind	06/2012, 11/2012 to 03/2013
7.	Karnal	09/2012 to 03/2013
8.	Kurukshetra	06/2012 to 03/2013
9.	Nuh	04/2012 to 03/2013
10.	Panipat	04/2012, 08/2012 to 03/2013
11.	Rohtak	01/2013 to 03/2013
12.	Sirsa	10/2012 to 03/2013

Annexure-‘X’
(Referred to in Part-3 Para- 3.6)
Unauthorized Payment from Contingency Fund

Sr. No.	Name of Treasury	Amount (₹)
1.	Ambala	5217021
2.	Faridabad	3086938
3.	Fatehabad	2694582
4.	Gurgaon	305031
5.	Hissar	12799975
6.	Jhajjar	1606552
7.	Karnal	7105347
8.	Nuh	1022576
9.	Panipat	943160
10.	Rohtak	5144705
11.	Sirsa	4329350

Annexure-‘Y’

(Referred to in Part-3 Para- 3.7)

Payments made during the period 29.03.2013 to 31.03.2012

Sr. No.	Name of Treasury	Amount (₹)
1.	Ambala	622044409
2.	Bhiwani	132301880
3.	Delhi	10573834
4.	Faridabad	178024072
5.	Gurgaon	148931275
6.	Hissar	13553442
7.	Jhajjar	84816781
8.	Nuh	11626535
9.	Panchkula	329062
10.	Panipat	16597392
11.	Rohtak	327352482
12.	Sonepat	26687099

Annexure-‘Z’

(Referred to in Part-3 Para- 3.11)

Payment through Self Cheques

Sr. No.	Name of Treasury	No. of Cheques	Amount (₹)
1.	Delhi	10	34127540
2.	Faridabad	2	273142
3.	Karnal	23	11271806
4.	Jind	42	8669233
5.	Narnaul	23	67368237