

Government of Haryana

**Annual Review on the Working of Treasuries
2015-16**

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

Preface

Treasuries play a vital role in the management of State Finances 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, Treasury Officers seek to ensure fiscal discipline and regulate the working of Treasuries.

The Annual Review on the working of Treasuries for 2015-16 is intended to draw 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 compilation of accounts and also irregularities noticed during local inspection of Treasuries, by which the State can assess risk prone areas and strengthen their internal control mechanism.

The Annual Review is prepared in three parts on the basis of Inspection Reports on Treasuries and the Original Vouchers/Challans checked and verified in this office.

Part-1 Contains general information regarding organizational set-up 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 administration and functioning of the Treasuries. I shall welcome readers' views and comments on this publication which would help to further improve the publication in the years to come.



(KARAN SINGH)
ACCOUNTANT GENERAL

CHANDIGARH

12 JUL 2016

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Highlights

| | | |
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| 1. | Outstanding paras of Inspection Reports | [Para 3.2.1] |
| 2. | Non submission of initial replies | [Para 3.2.2] |
| 3. | Overpayments on account of disbursement of Pension & Gratuity | [Para 3.3.1] |
| 4. | Delay in submission of Monthly Accounts by Treasuries | [Para 2.1] |
| 5. | Delay in receipt of awaited Vouchers amounting to ₹26.45 crore from various Treasuries | [Para 2.2] |
| 6. | Awaited Detailed Contingent Bills Amounting to ₹15.12 crore from various Treasuries | [Para 2.3] |
| 7. | Un-reconciled Net (Dr.) differences of ₹2.57 crore under Reserve Bank Deposits (State) between Treasuries and Banks | [Para 2.4] |
| 8. | Non - Operational Personal Ledger Accounts | [Para 2.6] |
| 9. | Non furnishing of Consolidated Treasury Receipts for Remittances by Forest Officers | [Para 2.7] |
| 10. | Non recording of entries on Pension Payment Orders | [Para 3.3.5] |
| 11. | Non revalidation of GPF Authorities | [Para 3.10] |

PART-1

Introductory

1.1 The Treasuries and Sub-Treasuries function under the administrative control of the Director General, Treasuries and Accounts cum Secretary to Government of Haryana, Finance Department. Treasury/Sub-Treasury is a 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 March 2016. All the Treasuries/Sub-Treasuries are banking ones. In addition, the State Government has implemented e-Receipt System namely e-GRAS under State IFMS and Chandigarh Treasury has been declared as Cyber Treasury for e-Receipts and accounts of e-Receipt of the State Government are being received and incorporated in monthly Civil Accounts. At present, State Bank of Patiala, State Bank of India, Punjab National Bank and Industrial Development Bank of India are transacting Government business in e-Receipts as conveyed by the Treasury Officer/Cyber Treasury Officer Chandigarh.

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

1.2.1 **Position of Treasury Staff**

Position of the staff strength as on 31 March 2016 is given below:-

[Table No.1]

| Sanctioned Strength | Persons in position | Trained | Untrained |
|----------------------------|----------------------------|----------------|------------------|
| 833 | 487 | 470 | 17 |

PART-2

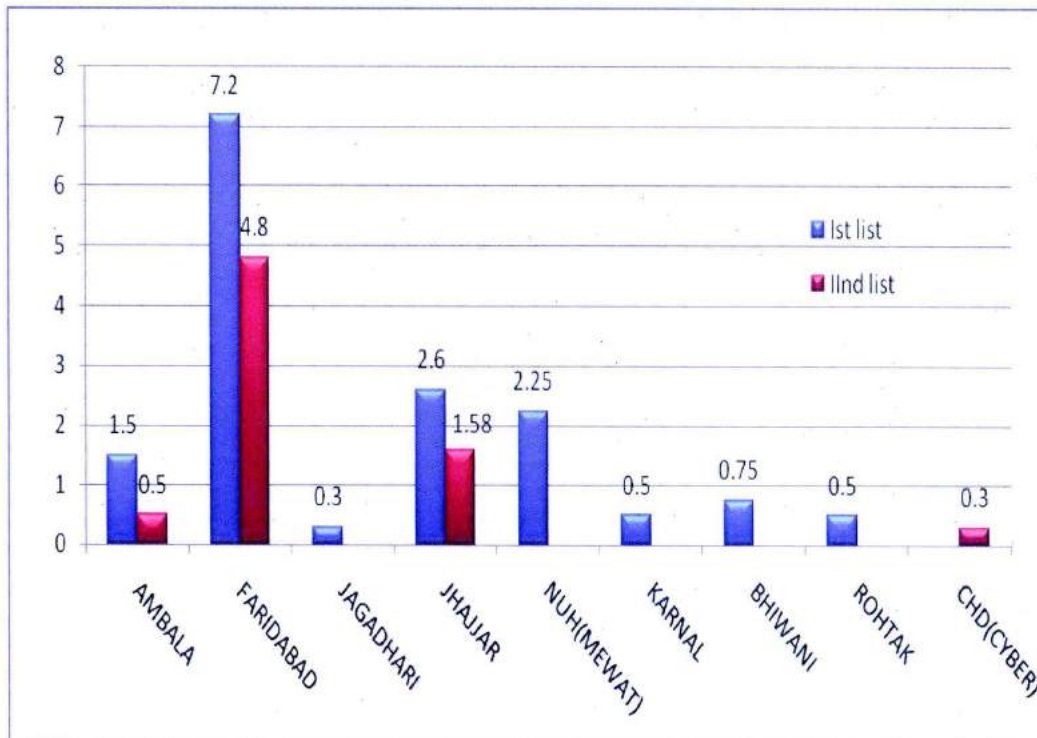
Defects noticed during compilation and verification of accounts

2.1 Delay in submission of Monthly Accounts by Treasuries

Monthly accounts are required to be received in Accountant General's office in accordance with prescribed time schedule – Ist list of payments 1st to 10th by 13th to 17th of every month and 2nd list 11th to last day of month by 3rd to 7th of the following month. During the year 2015-16, delay in submission of accounts was noticed in 40 cases from various Treasuries. (Ist list of payment in 25 cases and IInd list of payment in 15 cases). Particularly, accounts of Faridabad Treasury were submitted late by 04 to 08 days every month.

[Graph No. 1]

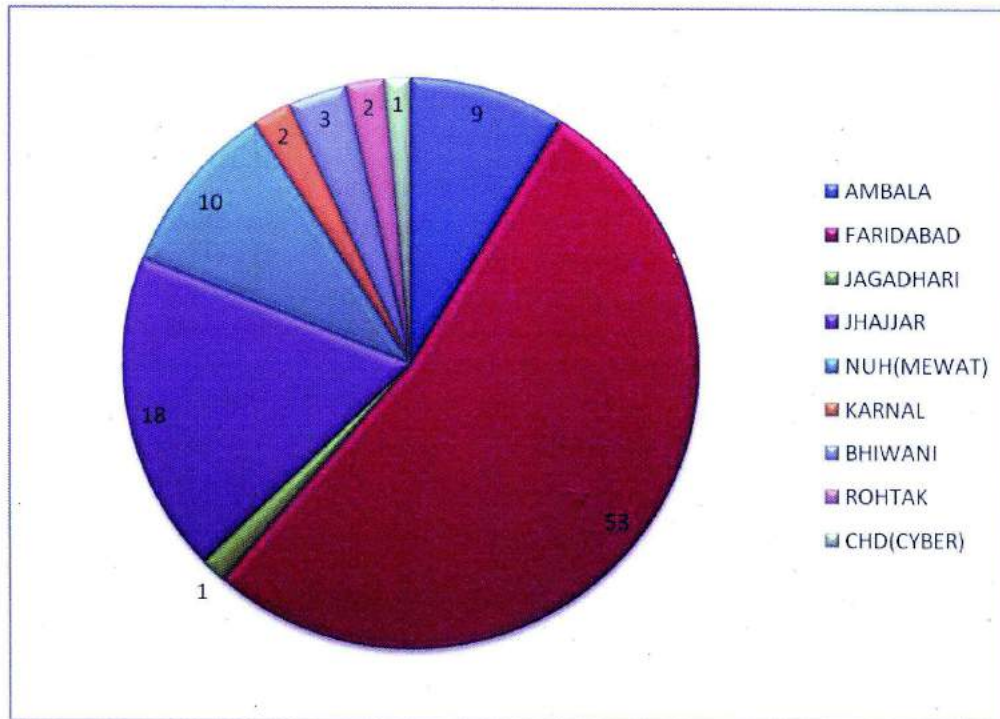
Average delay in days per month by Treasuries in submitting accounts (Ist and IInd list) to Accountant General's office during 2015-16.



92.42% accounts were received in time from various Treasuries. The delay continues to occur in case of some treasuries despite the matter is brought to the notice of the State Government every month. The delay in submission of initial accounts by some Treasuries causes consequent disruptions in compiling Monthly Civil Accounts by the Accountant General. A list showing the delay in submission of Ist and IInd lists of accounts by more than three days is given in **Annexure 'B' & 'B-I'**.

[Graph No. 2]

Treasury wise percentage of delay in submission of accounts to Accountant General's office during 2015-16



Treasury officers especially Faridabad and Jhajjar need to be directed to ensure timely submission of initial accounts to the Accountant General's office.

2.1.1 **Incorrect Classification of Challans**

Challans are required to be entered in computer data base as per actual classification thereon in Accountant General's Office. Treasury Officers did not give proper classification as per provisions made in budget. Further, challan numbers were not mentioned in the receipt schedules which were required for posting of challans. Similarly, the Bank scroll numbers were not mentioned where the recoveries of long term advances were deposited by cash or through cheques/bank drafts. The same were required to be quoted invariably on the top of each recovery schedule of cash accounts for proper accounting in the data base.

2.2 **Delay in receipt of awaited 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 Accountant General's Office, are attached with the relevant Monthly Civil Accounts. The Rule further states, "Treasury Officer before despatch of the list of Payments of Schedules shall by inspect, satisfy himself that all the required vouchers are attached. He may find it profitable at intervals during the month to take up a Schedule and see that all its vouchers are present and in proper order. As no payment can be made without a

voucher, there can be no excuse for the absence of any voucher unless it is for a specific remittance". While posting/validating (compiling) the accounts vouchers wise, some vouchers were found missing. Moreover, these were not arranged in numerical order. In certain cases the Voucher Number was not indicated on the face of voucher. Despite regular correspondence with Director, Treasuries & Accounts Haryana, and frequent visits to concerned quarters, 1866 Vouchers involving ₹26.45 crores were still awaited from various Treasury officers and omissions pointed out above continue to persist. Treasury wise/year wise details of the amount outstanding under Suspense Head due to missing vouchers along with the years to which these pertains is given in Annexure 'C'.

2.3 Awaited Detailed Contingent Bills from Treasuries

According to the provisions contained in Rule 4.49(4) of Punjab Treasury Rules & Subsidiary Treasury Rules (Vol. I), Detailed Contingent Bills are required to be submitted by the end of the month following in which the Abstract Contingent Bills are drawn. But these instructions were not being followed by Drawing and Disbursing Officers/Controlling Officers as evident from the position that against Abstract Contingent Bill amounting to ₹ 151248683.00 drawn from January 2013 to March 2016, Detail Contingent bills were not submitted as detailed in Annexure 'D'. This is despite the fact that the matter has been regularly brought to the notice of State Government and also through Entry Conference held in May 2016.

2.4 Un-reconciled Net (Dr.) differences of Reserve Bank Deposits (State) between Treasuries and Banks

As per Rule 35 of Accounting Rules for Treasuries, 1992 the net difference between total receipts and total payments as shown in the bank's daily statement should be checked and agreed with the total shown in the daily schedule rendered by the bank to its Head Office. Thus, the figures of "Reserve Bank Deposits" appearing in the treasury account should normally tally with those appearing in books of the banks conducting Government business. The difference between two sets of booked figures is required to be reconciled by the Treasury Officers. Due to non reconciliation of these figures by Treasury Officers, there remained a net difference of ₹2.57 Crore (Net Debit) between the Cash Balance of the State Government as worked out by Accountant General and as reported by Reserve Bank of India as on 31 March 2016. Year wise details of the items of difference between two sets of figures are given in Annexure 'E'.

2.5 Non- submission of Plus and Minus Memoranda

As per Rule 13.5 of Punjab Financial Rules Volume-I, a Plus and Minus Memorandum of all deposit transactions should be prepared and submitted to the Accountant General as prescribed in Rules 91 & 92 of Accounting Rules for Treasuries, 1992. But the Plus and Minus Memorandum were not submitted regularly and timely by the Treasury Officers along with monthly accounts. A number of Plus and Minus memos for the year 2015-16 are still awaited from the Treasury Offices as shown in Annexure 'F', thus resulting in outstanding balances in the Broadsheets. *Treasury Officers need to be instructed strictly in this regard.*

2.6 **Non - Operational Personal Ledger Accounts**

As per Rule 12.7 of Punjab Financial Rules Volume-I, if a personal ledger account (PLA) is not operative upon for a considerable period and there is reason to believe that need for the Deposit Accounts has ceased, the same should be closed in consultation with the officer in whose favour the Deposit Account has been opened.

This provision is not being adhered to by almost all the DDOs/TOs despite continuous correspondence by this office with Finance Department, Director General Treasuries and Accounts. This issue was also brought to the notice of the Haryana Government in the entry conference held in May 2016. But 41 numbers of such PLAs are still awaiting closure as shown in. **Annexure-'G'**. *Treasury Officers need to be instructed strictly in this regard.*

The position of Personal Deposit Accounts during the year 2015-16 was as under:-

[Table No. 2]

| Opening Balance | | Addition | | Clearance | | Closing Balance | |
|---------------------|------------------|---------------------|--------|---------------------|--------|---------------------|-----------------|
| No. of item of PDAs | Amount in crores | No. of item of PDAs | Amount | No. of item of PDAs | Amount | No. of item of PDAs | Amount in crore |
| 164 | 232.36 | - | - | 23 | 0 | 141 | 231.58 |

** Out of 141 PDAs, 100 are operative and 41 inoperative.*

2.7 **Non furnishing of Consolidated Treasury Receipts for Remittances by Forest Officers**

As per provisions of Rule 2.16 of Punjab Treasury Rules & Subsidiary Treasury Rules (Vol. I), 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 Divisional Forests Officer dealing with the Treasury on the first day of every month.

It had however, been observed that during the last so many years, the Treasury Officers were not furnishing the requisite Consolidated Treasury Receipts to the concerned Divisional Forest Officers and other officers dealing with the Treasuries. **Annexure-'H'** brings out the net differences existing in the various Forest Divisions as on 31-03-2016 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.*

2.8. **Differences in the amounts remitted by P.W. Divisions (Requisition for correction of Accounts) & acknowledged by treasuries and Issue of huge number of Correction Slips by Treasury Offices.**

There were differences between the Divisional figures and Treasuries figures in respect of 8782-102-II-cheques for the year 2015-16. Such differences are given in **Annexure 'I'** which are required to be reconciled by the Treasuries. *Treasury officers*

need to be directed to submit reconciled Consolidated Treasury figures to divisions as well as to this office.

As a result of misclassification done by Treasury Officers in the first instance, requisitions for correction of accounts were received in this office from the various Treasuries during the year 2014-15 after same was pointed out to the concern division by Accountant General. Few such examples of Remittance into treasury are shown in Annexure -'J' and also differences in total of schedules of cheques are shown in Annexure J(I)'.

2.9 Wrong Booking/(classification) of GPF deductions in cases of All India Services

As regards GPF deductions pertaining to AIS series, booking of deduction/subscription was required to be made under head 8009-104 but it is made under the head 8009-101 by Treasury officers. *Treasury officers need to be instructed strictly in this regard.*

2.10 Status of Computerization of Treasuries

- (i) All the Treasuries and Sub-Treasuries are computerized.
- (ii) All the Treasuries are connected with D.D.O., Directorate and Government through web based Software System.
- (iii) Treasury Officers are linked with Agency Banks through internet under Electronic Payment System (EPS) project. Payments are being made directly to the payees account through this mode.
- (iv) The State Government has implemented the system of e-billing/e-Pension for the disbursement of Salary/Pension.
- (v) Data relating to Treasury Accounts is being downloaded from State Government/NIC Server in Text file and the same is being saved in VLC Server after validation from vouchers, receipt schedules received in physical form.
- (vi) Data relating to GPF Subscription and recovery Schedules of HBA/MCA/ MA is being received in similar way i.e. text file and loaded in VLC and finally saved in main tables after validation.
- (vii) For e-Receipts, e-GRAS system has been developed and accounts of e-receipts of entire State are being sent to this office from November 2013 onwards through a single treasury namely Cyber Treasury.

PART-3

Defects and other irregularities noticed in the record for the year 2014-15 during inspection of the Treasury Offices and Sub-Treasury Offices conducted during the year 2015-16.

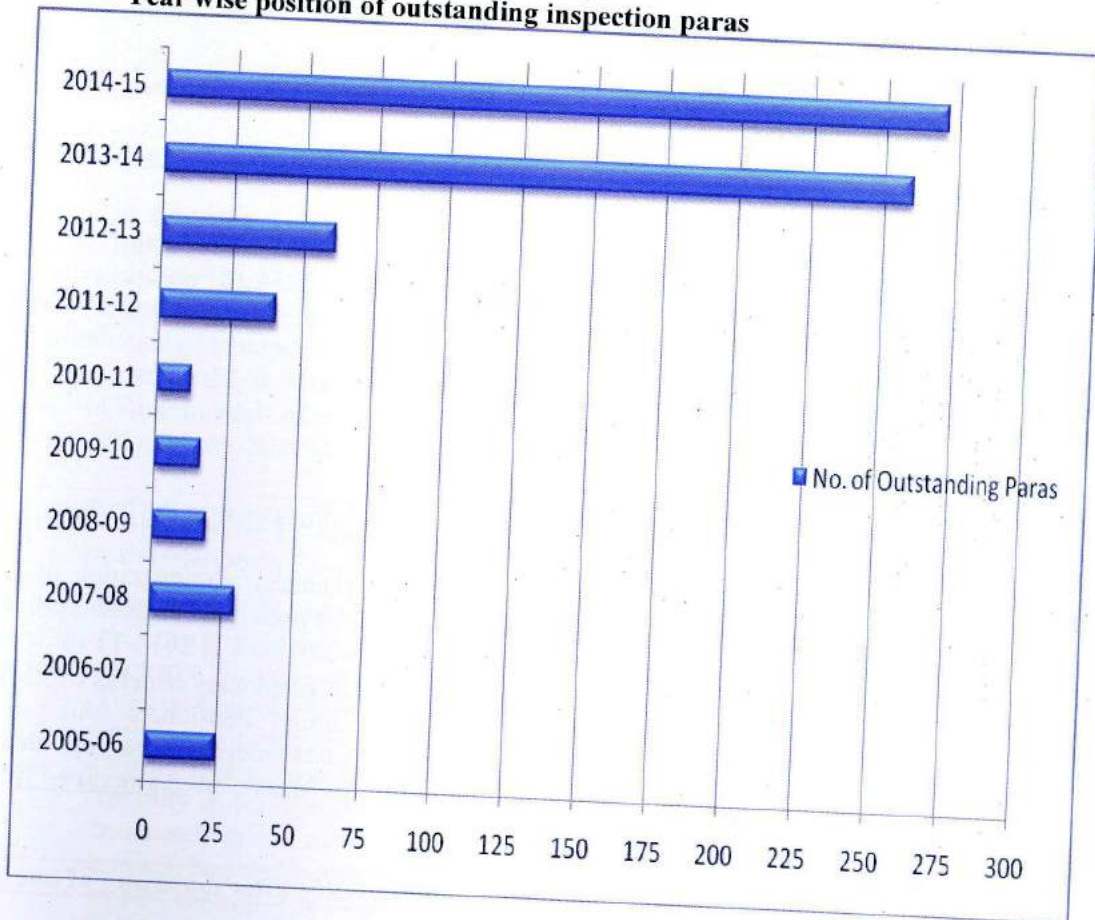
3.1 Treasuries/Sub Treasuries inspected during the year 2015-16

Details of Treasuries/Sub-Treasuries inspected during the year 2015-16 are given in **Annexure "K"**

3.2.1 Outstanding paras of Inspection Reports

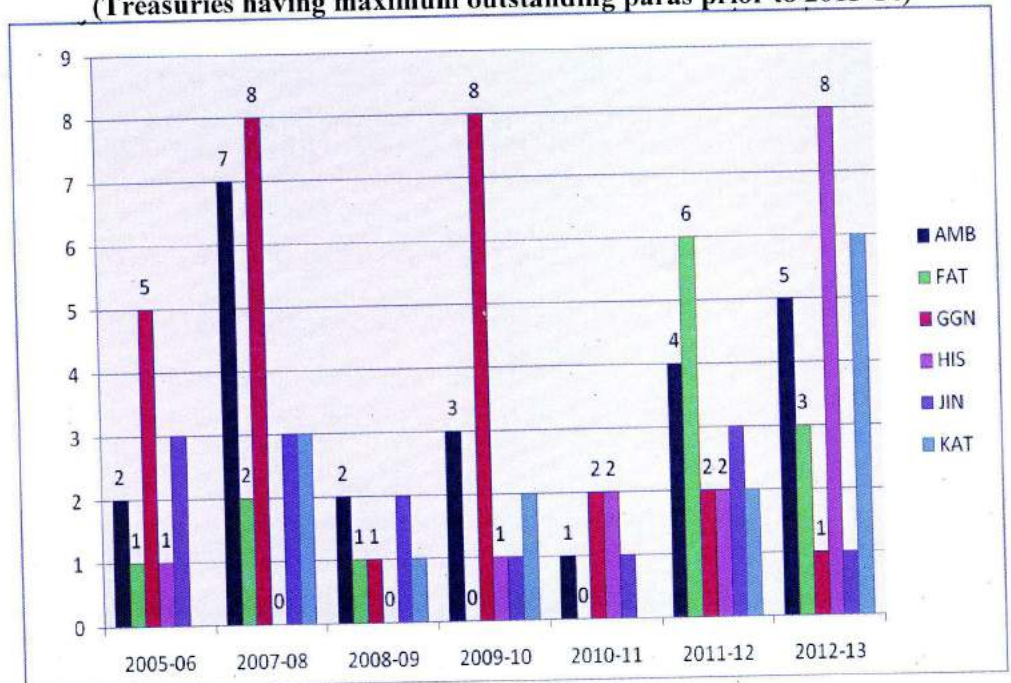
[Graph No. 3]

Year wise position of outstanding inspection paras



464 paras/sub-paras of previous years including paras of overpayments made to the pensioners and family pensioners were outstanding due to poor compliance to the observations raised during inspection. 271 paras of 22 Inspection Reports were added during the year 2015-16 as detailed in **Annexure "L"** Compliance of these needs to be made at the earliest.

**[Graph No. 4]
(Treasuries having maximum outstanding paras prior to 2013-14)**



3.2.2 Non submission of initial replies

Records of all the 22 Treasuries for the year 2014-15, were inspected during the year 2015-16. In terms of Rule 1.16 of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, first reply is required to be submitted within one month issue of the Inspection Report. Out of 22 Treasuries, Treasuries detailed in **Annexure "M"** had taken more than three months to submit their initial replies.

3.3.1 Overpayments on account of disbursement of Pension & Gratuity

Treasury is the basic unit which entails financial administration of a State. Cash management requires strict adherence to prescribed rules and procedures. While inspection of the records of the year 2013-14 & 2014-15 of Treasuries and Sub-Treasuries revealed overpayment of pensionary benefits of ₹5.67 lakh by Treasury officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government, resulting in overpayment as shown in **Annexure-"N"**. This needs to be looked into on priority.

3.3.2 Gratuity payment authority non revalidation after the expiry of one year

In terms of Rule 4.107 of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, validity of authority of Gratuity is one year. Beyond that period, the authority should be got revalidated from Accountant General's Office but no action was taken in this regard by the Treasury Officers/Sub Treasuries in **Faridabad, Hodal (Faridabad), Palwal (Faridabad), Fatehabad, Beri**

(Jhajjar), Jhajjar, Jind, Jagadhri, Karnal, Kurukshetra, Narnaul, Panchkula, Kosli (Rewri), Rewari, Rania (Sirsa).

3.3.3 Improper/Non maintenance of Pension Payment order Register

In terms of Rule 4.93 of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I maintenance of Register of Pension Payment Orders and Index Register is necessary by the Treasury Officer/Sub-Treasury Officer. During the inspection it was noticed that Pension Payment Orders Registers were not maintained properly in Form S.T.R.-35. This irregularity existed in **Bhawnikehra (Bhiwani), Sadaura (Jagadhri), Pehowa (Kurukshetra), Sampla (Rohtak), Kalayat (Kaithal) & Kosli (Rewari)**

3.3.4 Maintenance of Guard File

In terms of Rule 4.92 Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I separate file for each class of pension is required to be opened. It was noticed that Guard files were not being maintained by the Treasury Officers/Asstt. Treasury Officers in **Bhadra (Bhiwani) Siwani ((Bhiwani) Bhawanikehra (Bhiwani) Fatehabad, Narwana(Jind) Uchana (Jind), Jind.**

3.3.5 Non recording of entries on Pension Payment Orders

In terms of Rule 4.92-B of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, in case where revision of pension becomes necessary and pension is revised by the Accountant General, the amendments are required to be noted in both halves of the Pension Payment Order by the Treasury Officer. During inspection of Treasuries & Sub-treasuries it was noticed that following Treasuries /Sub-Treasuries were not complying with the rules- **Hodal (Faridabad), Jind, Israna(Panipat), Smalkhan(Panipat), Panipat, Panchkula, Rohtak, & Sonapat**

3.4 Inspection of Treasuries not being conducted by the Commissioner/ Dy. Commissioner.

In addition to the inspections carried out by the officers of Audit Department, all Treasuries are required to be inspected by the Commissioner concerned once in a financial year as per Rule 1.14 (a) of Punjab State Treasury Rules. The Dy. Commissioner is required to inspect the headquarters treasury at least once in six months and he or his Asstt. has also to pay a surprise visit to the District Treasury once in three months in terms of Rule 1.15 of Punjab State Treasury Rules. The Dy. Commissioner has also to inspect each Sub- treasury completely atleast once in a year. If he is unable to make second inspection himself, he should direct the Revenue officer or other Asstt. Commissioner to inspect for him. The Deputy Commissioner or his Assistant is also required to pay a surprise visit to each sub-treasury once in three months but it was noticed that inspection was not carried out by the Commissioner/Dy. Commissioner in the Treasuries/Sub Treasuries namely **Chandigarh, Jind, Sonapat, sub-treasury Mullana & (Ambala).**

3.5 **Non providing of Missing Vouchers**

Rule 3.17 of Punjab Financial rules Volume-1, envisages that Treasury Officers should ensure that all vouchers required to be sent to Accountant General Office. Lists of wanting/missing vouchers were handed over to the concerned Treasury Officers /Asstt. Treasury Officers but these were not provided by the concerned Treasury Officers /Asstt. Treasury Officers which increases the Suspense Account and hinder the progress for compilation of accounts in the Accountant General's Office. Treasury Officers who had not provided the vouchers were **Ambala, Faridabad, Fatehabad, Gurgaon, Hissar, Jagadhri, Narnaul, Nuh, & Sirsa**. However, Treasury wise list of missing vouchers outstanding upto 31.03.2016 is available on website of the Accountant General (www.aghr.cag.gov.in)

3.6 **Maintenance of Stamps/Stamp papers**

Safe guard of valuables viz stamps/stamp papers in terms of rules 15.7 of PFR Volume-1. The Head of an Office or any other office entrusted with stores of any kind should take special care for arranging safe custody for keeping them in good condition and protecting them from loss/damage .While inspecting **Jhajjar** Treasury it was noticed that due to negligence of staff, Stamps/Stamp papers amounting to ₹62.39 lakh were destroyed by termite.

3.7 **Discrepancies in remittances made under New Pension Scheme**

New Pensions Scheme was introduced vide Haryana Government notification no. 1/1/2004-1 Pension dated 11th December, 2008 and is applicable to the employees appointed on or after 1st January, 2006. Under the scheme, an amount equivalent to 10% of Basic Pay plus Dearness Allowance is deducted every month from salaries & equivalent amount is contributed by the Government as Government share by debiting to head 2071-117-Government Contribution for Defined contributory Pension Scheme for Government Servant and this entire amount is credited to 8342-117-New Pension Scheme. Thereafter concerned Treasury Officer deposits the entire amount viz employee share as well as Government share to National Security Depository Limited for crediting in the individual amount in the Permanent Retirement Account Number (PRAN) of employee by debiting 8342-117-New Pension Scheme. At the end of month there should be no balance under 8342-117-New Pension Scheme. It was noticed that remittances were not being made by Treasury Officers/Sub-Treasury Officers to National Security Depository Limited in time. The amounts less deposited in the year 2014-15 by the Treasuries are detailed in **Annexure 'O'**.

3.8.1 **Improper Maintenance of Personal Deposit Accounts**

As per Rule 12.7 of Pb. Financial Rules Vol-1, Personal Deposit Accounts are opened in the treasuries after obtaining approval of competent authority and with the consultation of Accountant General Office but during the inspection it was noticed that no sanction was noted in Personal Deposit Accounts register by the Treasury officer while opening the new account in the **Chandigarh and Kurukshetra** Treasury.

3.8.2 **Improper Maintenance of Passbook**

According to Rule 3.31 of Punjab Financial Rules Vol-I, reconciliation of Pass Books balances is necessary but during the inspection of treasuries it was noticed that reconciliation of pass book balance was not done in **Chandigarh and Kurukshetra Treasury**.

3.8.3 **Non- submission of Plus and Minus Memoranda**

As per Rule 13.5 of Punjab Financial Rules Volume-I, Plus and Minus Memorandum should be prepared of all deposit head transactions and submitted to the Accountant General as prescribed in Rules 91 & 92 of Accounting Rules for Treasuries, 1992. Plus and Minus memorandum were not submitted by **Jind and Kaithal treasuries**.

3.8.4 **Non- submission of Lapsed Statement**

As per Rule 12.7 of Punjab Financial Rules Volume-II, 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 Accountant General immediately after 31st March. During the inspection of Treasuries /Sub-Treasuries it was noticed that lapsed statement was not submitted by the **Ambala, Fatehabad, Kaithal, Indri (Karnal) &, Nuh Treasury**.

3.9 **Payment made more than Sanctioned amount**

During the inspection of Ambala treasury it was noticed that the office of Pr. Accountant General Audit pointed following discrepancies -

- (i) In voucher no. 2 of 10/2014 under head 2075-Command Area Development, the sanctioned amount was ₹40, 00,000/-but the payment made to the Shivalik Vikas Agency for ₹2, 40, 00,000/-
- (ii) In voucher no.1 of 02/2015 of Ambala Treasury payment was made to Municipal Committee Ambala amounting to ₹2,91.84000/-the bill is neither signed by the Drawing and Disbursing Officer and nor passed by the Treasury Officer.

Neither Treasury officer had taken any action in this regard nor any reply given to Audit office.

3.10 **Non revalidation of GPF Authorities**

General Provident Fund Authorities sent by Accountant General's Office were lying unpaid/ undisbursed in Treasury offices. Some of these authorities had been lying pending for more than six months and had become time barred, Concerned Treasury Officers had not taken any action to get these authorities revalidated from the office of the Accountant General. Treasuries involved were **Ambala, Faridabad, Gurgaon, Jagadhari, Kaihtal, Narnaul, Panchkula and Sirsa**.

Sd/-

Sr. Deputy Accountant General (A/cs)

Annexure –‘A’

(Referred to in Para-1.2)

List of Treasuries and Sub-Treasuries in the State of Haryana up to 31.3.2016

| 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 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 Ballabgarh Sub-Treasury Hathin Sub-Treasury Hodel Sub-Treasury | Banking Banking Banking Banking | State Bank of India State Bank of India State Bank of Patiala State Bank of Patiala |
| Palwal | Palwal Sub-Treasury | Banking | 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 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 Para-2.1)

1st List of Payment

Statement showing delay in submission of accounts by Treasuries

| Sr. No. | Month | Name of Treasury | Actual Date of Receipt | Delay (in terms of days) |
|---------|---------|------------------|------------------------|--------------------------|
| 1. | 04/2015 | AMBALA | 23/04/2015 | 06 |
| | | FARIDABAD | 24/04/2015 | 07 |
| | | JAGADHARI | 21/04/2015 | 04 |
| 2. | 05/2015 | AMBALA | 25/05/2015 | 08 |
| | | FARIDABAD | 25/05/2015 | 08 |
| 3. | 06/2015 | FARIDABAD | 22/06/2015 | 05 |
| 4. | 07/2015 | JHAJJAR | 03/08/2015 | 16 |
| | | FARIDABAD | 22/07/2015 | 05 |
| 5. | 08/2015 | FARIDABAD | 25/08/2015 | 08 |
| 6. | 09/2015 | FARIDABAD | 22/09/2015 | 05 |
| | | NUH (MEWAT) | 22/09/2015 | 05 |
| 7. | 10/2015 | FARIDABAD | 26/10/2015 | 09 |
| 8. | 11/2015 | FARIDABAD | 27/11/2015 | 10 |
| | | KARNAL | 23/11/2015 | 06 |
| 9. | 12/2015 | FARIDABAD | 21/12/2015 | 04 |
| 10. | 01/2016 | FARIDABAD | 21/01/2016 | 04 |
| | | BHIWANI | 26/02/2016 | 09 |
| 11. | 02/2016 | FARIDABAD | 26/02/2016 | 09 |
| | | JHAJJAR | 26/02/2016 | 09 |

| | | | | |
|-----|---------|-------------|------------|----|
| | | NUH (MEWAT) | 26/02/2016 | 09 |
| | | ROHTAK | 23/02/2016 | 06 |
| | | AMBALA | 2103/2016 | 04 |
| 12. | 03/2016 | FARIDABAD | 29/03/2016 | 12 |
| | | JHAJJAR | 23/03/2016 | 06 |
| | | NUH (MEWAT) | 22/03/2016 | 05 |

Annexure –‘B-I’
(Referred to in Para-2.1)

IInd list of Payment

Statement showing delay in submission of accounts by Treasuries

| Sr. No. | Month | Name of Treasury | Actual date of Receipt | Delay (in terms of days) |
|---------|---------|------------------|------------------------|--------------------------|
| 1. | 04/2015 | AMBALA | 13/05/2015 | 06 |
| | | FARIDABAD | 14/05/2015 | 07 |
| 2. | 05/2015 | JHAJJAR | 11/06/2015 | 04 |
| 3. | 06/2015 | JHAJJAR | 22/07/2015 | 15 |
| | | FARIDABAD | 13/07/2015 | 06 |
| 4. | 07/2015 | FARIDABAD | 12/08/2015 | 05 |
| | | NUH (MEWAT) | 11/08/2015 | 04 |
| 5. | 08/2015 | FARIDABAD | 15/09/2015 | 08 |
| 6. | 09/2015 | FARIDABAD | 14/10/2015 | 07 |
| 7. | 10/2015 | FARIDABAD | 16/11/2015 | 09 |
| 9. | 12/2015 | NUH(MEWAT) | 11/01/2016 | 04 |
| | | FARIDABAD | 12/01/2016 | 05 |
| 10. | 01/2016 | CYBER | 11/02/2016 | 04 |
| | | FARIDABAD | 11/02/2016 | 04 |
| 11. | 02/2016 | FARIDABAD | 14/03/2016 | 07 |

Annexure –‘C’

(Referred to in Para-2.2)

Treasury /Year wise amount remained under Suspense Head due to
Non-receipt of Vouchers from different Treasury Officers up to 03/2016

| Name of Treasury | Year | Total No of Vouchers | Amount involved (₹) |
|------------------|--------------|-------------------------|------------------------|
| AMBALA | 2001-02 | 1 | 1000 |
| | 2003-04 | 1 | 7321 |
| | 2004-05 | 4 | 220002 |
| | 2005-06 | 2 | 29694 |
| | 2008-09 | 3 | 270015 |
| | 2010-11 | 2 | 132007 |
| | 2011-12 | 19 | 1285367 |
| | 2012-13 | 13 | 1378826 |
| | 2013-14 | 13 | 1051697 |
| | 2014-15 | 1 | 3448 |
| Total | | 59 | 4379377 |
| BHIWANI | 2008-09 | 10 | 380528 |
| | 2009-10 | 56 | 1610024 |
| | 2010-11 | 19 | 1985428 |
| | 2011-12 | 111 | 11030195 |
| | 2012-13 | 109 | 7946652 |
| | 2013-14 | 4 | 268470 |
| | 2014-15 | 4 | 249838 |
| | 2015-16 | 3 | 6140755 |
| Total | | 316 | 29611890 |
| CHANDIGARH | 2004-05 | 1 | 1000 |
| | 2009-10 | 1 | 118933 |
| | 2011-12 | 10 | 367878 |
| | 2012-13 | 1 | 39296 |
| | 2014-15 | 1 | 14085 |
| | Total | | 14 |
| FARIDABAD | 2002-03 | 1 | 500 |
| | 2008-09 | 1 | 84355 |
| | 2009-10 | 6 | 377511 |
| | 2010-11 | 27 | 6691173 |
| | 2011-12 | 30 | 3561788 |
| | 2012-13 | 162 | 16721003 |
| | 2013-14 | 17 | 6346253 |
| | 2014-15 | 1 | 41330 |
| Total | | 245 | 33823913 |

| | | | |
|-----------|--------------|------------|-----------------|
| FATEHABAD | 2006-07 | 1 | 10684 |
| | 2012-13 | 1 | 11765 |
| | 2015-16 | 1 | 14728152 |
| | TOTAL | 3 | 14750601 |
| GURGAON | 1999-00 | 1 | 2544 |
| | 2001-02 | 1 | 10 |
| | 2003-04 | 1 | 560 |
| | 2005-06 | 4 | 419075 |
| | 2006-07 | 3 | 156805 |
| | 2007-08 | 4 | 322719 |
| | 2008-09 | 5 | 833036 |
| | 2009-10 | 23 | 1300400 |
| | 2010-11 | 5 | 16746536 |
| | 2011-12 | 26 | 5053021 |
| | 2012-13 | 6 | 749508 |
| | 2013-14 | 2 | 139846 |
| | 2014-15 | 2 | 771446 |
| | | 83 | 26495506 |
| HISSAR | 2001-02 | 1 | 2897 |
| | 2009-10 | 6 | 109966 |
| | 2010-11 | 3 | 159769 |
| | 2011-12 | 75 | 6451769 |
| | 2012-13 | 128 | 20844917 |
| | 2013-14 | 5 | 394401 |
| | | 218 | 27963719 |
| JAGADHARI | 2005-06 | 1 | 142500 |
| | 2006-07 | 3 | 202900 |
| | 2008-09 | 6 | 349794 |
| | 2009-10 | 1 | 79415 |
| | 2011-12 | 16 | 1646363 |
| | 2012-13 | 22 | 1983279 |
| | TOTAL | 49 | 4404251 |
| JHAJJAR | 1999-00 | 1 | 1800 |
| | 2002-03 | 1 | 15 |
| | 2003-04 | 1 | 840 |
| | 2008-09 | 2 | 36341 |
| | 2010-11 | 1 | 19338 |
| | 2011-12 | 3 | 154910 |
| | 2012-13 | 15 | 739052 |
| | 2013-14 | 6 | 263998 |
| | 2014-15 | 1 | 26274774 |
| | TOTAL | 31 | 27491068 |
| JIND | 2010-11 | 2 | 3074 |
| | 2011-12 | 1 | 87227 |
| | 2012-13 | 2 | 117039 |

| | | | | |
|-------------|--------------|-----------|----------------|-----------------|
| | 2013-14 | 1 | 119335 | |
| | | 6 | 326675 | |
| KAITHAL | 2004-05 | 1 | 1000 | |
| | 2007-08 | 2 | 65452 | |
| | 2008-09 | 3 | 264378 | |
| | 2009-10 | 6 | 339887 | |
| | 2010-11 | 3 | 78921 | |
| | 2011-12 | 8 | 451077 | |
| | 2012-13 | 16 | 1250603 | |
| | 2013-14 | 2 | 46181 | |
| | TOTAL | 41 | 2497499 | |
| | KARNAL | 2000-01 | 7 | 25865 |
| 2001-02 | | 1 | 1020 | |
| 2004-05 | | 4 | 84222 | |
| 2005-06 | | 3 | 203750 | |
| 2006-07 | | 9 | 298116 | |
| 2007-08 | | 8 | 381320 | |
| 2008-09 | | 12 | 482241 | |
| 2009-10 | | 5 | 508397 | |
| 2010-11 | | 20 | 5501241 | |
| 2011-12 | | 52 | 2995970 | |
| 2012-13 | | 139 | 24479005 | |
| 2013-14 | | 18 | 2998042 | |
| | | 2014-15 | 10 | 837611 |
| | | | 288 | 38796800 |
| KURUKSHETRA | 2001-02 | 1 | 100 | |
| | 2011-12 | 3 | 794353 | |
| | 2012-13 | 1 | 85416 | |
| | 2013-14 | 1 | 40690 | |
| | 2014-15 | 1 | 2380577 | |
| | | 7 | 3301136 | |
| NARNAUL | 1999-00 | 1 | 1018086 | |
| | 2005-06 | 36 | 746881 | |
| | 2008-09 | 1 | 31000 | |
| | 2009-10 | 3 | 84817 | |
| | 2010-11 | 1 | 98221 | |
| | 2011-12 | 4 | 38667 | |
| | 2012-13 | 7 | 785791 | |
| | 2013-14 | 1 | 403410 | |
| | | 54 | 3206873 | |
| NUH | 2011-12 | 7 | 1567189 | |
| | 2012-13 | 12 | 1490891 | |
| | 2013-14 | 3 | 506267 | |
| | | 22 | 3564347 | |
| PANCHKULA | 1999-00 | 1 | 39328 | |

| | | | | |
|---------|------------|----------------|----------------|----------------|
| | 2003-04 | 2 | 11110 | |
| | 2006-07 | 2 | 47274 | |
| | 2007-08 | 2 | 34264 | |
| | 2009-10 | 14 | 748347 | |
| | 2010-11 | 13 | 364631 | |
| | 2011-12 | 9 | 494416 | |
| | 2012-13 | 13 | 460736 | |
| | 2013-14 | 3 | 164567 | |
| | | 59 | 2364673 | |
| PANIPAT | 1999-00 | 2 | 32044 | |
| | 2007-08 | 1 | 20000 | |
| | 2008-09 | 2 | 58012 | |
| | 2009-10 | 2 | 851588 | |
| | 2011-12 | 17 | 1284721 | |
| | 2012-13 | 34 | 2199453 | |
| | 2013-14 | 1 | 21247 | |
| | | 59 | 4467065 | |
| REWARI | 2005-06 | 2 | 11001 | |
| | 2007-08 | 1 | 45000 | |
| | 2009-10 | 4 | 272265 | |
| | 2010-11 | 13 | 668354 | |
| | 2011-12 | 53 | 2320216 | |
| | 2012-13 | 32 | 3705326 | |
| | 2013-14 | 12 | 2037598 | |
| | 2014-15 | 2 | 17348 | |
| | 119 | 9077108 | | |
| ROHTAK | 2002-03 | 1 | 400 | |
| | 2003-04 | 2 | 112858 | |
| | 2004-05 | 1 | 15760 | |
| | 2005-06 | 3 | 1555365 | |
| | 2007-08 | 2 | 253160 | |
| | 2008-09 | 2 | 165494 | |
| | 2011-12 | 20 | 1839244 | |
| | 2012-13 | 40 | 1991259 | |
| | 2013-14 | 7 | 871868 | |
| | 2014-15 | 1 | 41136 | |
| | | total | 79 | 6846544 |
| | SIRSA | 2004-05 | 1 | 15728 |
| 2005-06 | | 1 | 1505000 | |
| 2006-07 | | 1 | 2000 | |
| 2008-09 | | 3 | 87242 | |
| 2009-10 | | 1 | 25364 | |
| 2010-11 | | 1 | 55500 | |
| 2011-12 | | 7 | 679727 | |
| 2012-13 | | 20 | 836073 | |
| 2013-14 | 2 | 57329 | | |

| | | | |
|---------|--------------------|-------------|------------------|
| | 2014-15 | 2 | 220506 |
| | 2015-16 | 2 | 11822176 |
| | | 41 | 15306645 |
| SONEPAT | 2003-04 | 1 | 1824 |
| | 2005-06 | 1 | 11686 |
| | 2006-07 | 2 | 139633 |
| | 2008-09 | 2 | 138736 |
| | 2009-10 | 3 | 328133 |
| | 2010-11 | 1 | 16748 |
| | 2011-12 | 41 | 4087479 |
| | 2012-13 | 19 | 495143 |
| | 2013-14 | 3 | 51007 |
| | | | 73 |
| | Grand Total | 1866 | 264487271 |

Annexure –‘D’

(Referred to in Para-2.3)

Detail of outstanding Abstract Contingent Bills up to 03/ 2016

| Sr. No. | Month | Major Head | Name of Treasury | Amount (₹) |
|---------|--------|------------|------------------|------------|
| 1 | Jan-13 | 2056 | PANCHKULA | 20000000 |
| 2 | Feb-15 | 2401 | PANCHKULA | 7858316 |
| 3 | Jul-15 | 2401 | PANCHKULA | 3000000 |
| 4 | Aug-15 | 2052 | CHANDIGARH | 133336 |
| 5 | Aug-15 | 2202 | SIRSA | 285000 |
| 6 | Aug-15 | 2202 | HISAR | 285000 |
| 7 | Aug-15 | 2202 | HISAR | 652000 |
| 8 | Aug-15 | 2202 | KAITHAL | 2000000 |
| 9 | Aug-15 | 2202 | SONEPAT | 207777 |
| 10 | Aug-15 | 2202 | SONEPAT | 786000 |
| 11 | Aug-15 | 2202 | FARIDABAD | 1103300 |
| 12 | Aug-15 | 2202 | FARIDABAD | 132000 |
| 13 | Aug-15 | 2202 | FARIDABAD | 514000 |
| 14 | Sep-15 | 2202 | KARNAL | 633400 |
| 15 | Sep-15 | 2202 | KARNAL | 200000 |
| 16 | Sep-15 | 2202 | KARNAL | 783200 |
| 17 | Sep-15 | 2202 | KARNAL | 1775000 |
| 18 | Sep-15 | 2202 | ROHTAK | 415300 |
| 19 | Sep-15 | 2202 | GURGAON | 600000 |
| 20 | Sep-15 | 2202 | HISAR | 1690000 |
| 21 | Sep-15 | 2202 | HISAR | 294000 |
| 22 | Sep-15 | 2202 | HISAR | 1959400 |
| 23 | Sep-15 | 2202 | FARIDABAD | 117510 |
| 24 | Sep-15 | 2202 | SONEPAT | 325000 |
| 25 | Sep-15 | 2202 | HISAR | 748000 |

| | | | | |
|----|--------|------|------------|----------|
| 26 | Sep-15 | 2202 | SONEPAT | 1301600 |
| 27 | Sep-15 | 2202 | SONEPAT | 217000 |
| 28 | Oct-15 | 2401 | AMBALA | 300000 |
| 29 | Oct-15 | 2014 | PANCHKULA | 1199215 |
| 30 | Oct-15 | 2054 | CHANDIGARH | 17500 |
| 31 | Oct-15 | 2202 | FARIDABAD | 1330000 |
| 32 | Oct-15 | 2202 | FARIDABAD | 250000 |
| 33 | Oct-15 | 2202 | HISAR | 662500 |
| 34 | Nov-15 | 2401 | PANCHKULA | 25798000 |
| 35 | Nov-15 | 2202 | JIND | 200000 |
| 36 | Nov-15 | 2202 | JIND | 250000 |
| 37 | Nov-15 | 2202 | JIND | 100000 |
| 38 | Nov-15 | 2202 | JIND | 37384 |
| 39 | Nov-15 | 2202 | JIND | 21788 |
| 40 | Nov-15 | 2202 | KARNAL | 2000 |
| 41 | Nov-15 | 2202 | KARNAL | 17500 |
| 42 | Nov-15 | 2202 | KARNAL | 5000 |
| 43 | Nov-15 | 2202 | JIND | 6370 |
| 44 | Nov-15 | 2202 | JIND | 28990 |
| 45 | Nov-15 | 2202 | JIND | 5200 |
| 46 | Nov-15 | 2202 | JIND | 21320 |
| 47 | Nov-15 | 2202 | JIND | 6110 |
| 48 | Nov-15 | 2202 | JIND | 30320 |
| 49 | Nov-15 | 2202 | JIND | 109572 |
| 50 | Nov-15 | 2202 | FARIDABAD | 189160 |
| 51 | Nov-15 | 2202 | FARIDABAD | 111923 |
| 52 | Nov-15 | 2202 | FARIDABAD | 27750 |
| 53 | Dec-15 | 2401 | PANCHKULA | 150000 |
| 54 | Dec-15 | 2202 | JIND | 75000 |
| 55 | Dec-15 | 2202 | JIND | 10254 |

| | | | | |
|----|--------|------|------------|---------|
| 56 | Dec-15 | 2202 | PANCHKULA | 5390894 |
| 57 | Dec-15 | 2202 | PANIPAT | 934000 |
| 58 | Dec-15 | 2202 | PANIPAT | 1307000 |
| 59 | Dec-15 | 2202 | PANIPAT | 97600 |
| 60 | Dec-15 | 2202 | GURGAON | 11180 |
| 61 | Dec-15 | 2202 | REWARI | 544000 |
| 62 | Dec-15 | 2202 | JIND | 150000 |
| 63 | Dec-15 | 2202 | JIND | 200000 |
| 64 | Dec-15 | 2202 | JIND | 48582 |
| 65 | Dec-15 | 2202 | KARNAL | 1299000 |
| 66 | Dec-15 | 2202 | SONEPAT | 1565000 |
| 67 | Dec-15 | 2202 | HISAR | 116720 |
| 68 | Dec-15 | 2202 | HISAR | 676740 |
| 69 | Dec-15 | 2202 | HISAR | 620500 |
| 70 | Dec-15 | 2202 | FARIDABAD | 86060 |
| 71 | Dec-15 | 2202 | FATEHABAD | 1293000 |
| 72 | Dec-15 | 2202 | FARIDABAD | 11487 |
| 73 | Dec-15 | 2202 | FARIDABAD | 18980 |
| 74 | Dec-15 | 2202 | FARIDABAD | 109846 |
| 75 | Dec-15 | 2202 | FATEHABAD | 631000 |
| 76 | Dec-15 | 2202 | KAITHAL | 210000 |
| 77 | Jan-16 | 2401 | FARIDABAD | 93300 |
| 78 | Jan-16 | 2401 | REWARI | 300000 |
| 79 | Jan-16 | 2052 | CHANDIGARH | 854437 |
| 80 | Jan-16 | 2015 | NARNAUL | 73200 |
| 81 | Jan-16 | 2015 | AMBALA | 71600 |
| 82 | Jan-16 | 2202 | JIND | 829000 |
| 83 | Jan-16 | 2202 | JIND | 125000 |
| 84 | Jan-16 | 2202 | JIND | 55372 |
| 85 | Jan-16 | 2202 | PANIPAT | 1471700 |

| | | | | |
|-----|--------|------|-----------|--------|
| 86 | Jan-16 | 2202 | JIND | 300000 |
| 87 | Jan-16 | 2202 | JIND | 600000 |
| 88 | Jan-16 | 2202 | JIND | 32698 |
| 89 | Jan-16 | 2202 | JIND | 277000 |
| 90 | Jan-16 | 2202 | FARIDABAD | 635000 |
| 91 | Jan-16 | 2202 | JHAJJAR | 924000 |
| 92 | Jan-16 | 2202 | FATEHABAD | 700000 |
| 93 | Jan-16 | 2202 | FATEHABAD | 780000 |
| 94 | Jan-16 | 2202 | HISAR | 152800 |
| 95 | Jan-16 | 2202 | HISAR | 200000 |
| 96 | Feb-16 | 2401 | KARNAL | 282000 |
| 97 | Feb-16 | 2202 | GURGAON | 74620 |
| 98 | Feb-16 | 2202 | KARNAL | 20000 |
| 99 | Feb-16 | 2202 | JIND | 225000 |
| 100 | Feb-16 | 2202 | KARNAL | 50000 |
| 101 | Feb-16 | 2202 | PANCHKULA | 37410 |
| 102 | Feb-16 | 2202 | JIND | 250000 |
| 103 | Feb-16 | 2202 | JIND | 300000 |
| 104 | Feb-16 | 3055 | NUH | 48870 |
| 105 | Feb-16 | 3055 | NUH | 12180 |
| 106 | Feb-16 | 3055 | NUH | 124084 |
| 107 | Feb-16 | 3055 | NUH | 103530 |
| 108 | Feb-16 | 3055 | NUH | 176000 |
| 109 | Feb-16 | 2202 | FATEHABAD | 437000 |
| 110 | Feb-16 | 2202 | SONEPAT | 200000 |
| 111 | Feb-16 | 2202 | JAGADHARI | 800000 |
| 112 | Mar-16 | 2202 | KARNAL | 30000 |
| 113 | Mar-16 | 2202 | JIND | 300000 |
| 114 | Mar-16 | 2202 | JIND | 528000 |
| 115 | Mar-16 | 2210 | AMBALA | 631688 |

| | | | | |
|-----|--------|------|--------------|------------------|
| 116 | Mar-16 | 3055 | CHANDIGARH | 515390 |
| 117 | Mar-16 | 3055 | CHANDIGARH | 147462 |
| 118 | Mar-16 | 3055 | CHANDIGARH | 234582 |
| 119 | Mar-16 | 3055 | CHANDIGARH | 277670 |
| 120 | Mar-16 | 2204 | BHIWANI | 8000000 |
| 121 | Mar-16 | 2204 | HISAR | 1313000 |
| 122 | Mar-16 | 2204 | BHIWANI | 430000 |
| 123 | Mar-16 | 2204 | GURGAON | 20000000 |
| 124 | Mar-16 | 2204 | HISAR | 720000 |
| 125 | Mar-16 | 2204 | HISAR | 8000000 |
| 126 | Mar-16 | 2236 | KAITHAL | 572486 |
| 127 | Mar-16 | 2202 | FATEHABAD | 580000 |
| 128 | Mar-16 | 2202 | FATEHABAD | 682000 |
| 129 | Mar-16 | 2202 | FATEHABAD | 443000 |
| 130 | Mar-16 | 2202 | JHAJJAR | 59400 |
| 131 | Mar-16 | 2202 | JHAJJAR | 22100 |
| 132 | Mar-16 | 2810 | PANCHKULA | 1845520 |
| | | | TOTAL | 151248683 |

Annexure - 'E'

(Referred to in Para-2.4)

Details of difference in the figures of Reserve Bank Deposits appearing as per Treasury Accounts and Reserve Bank of India

| Month & Year | Debit | | Credit | |
|---------------------------------|------------|---------------------|------------|--------------------|
| | Items | Amount (₹) | Items | Amount (₹) |
| 1968 to 1985-86 | 104 | 56009633.71 | 81 | 49720210.79 |
| 1986-87 | 4 | 3001075.21 | 5 | 1664297.64 |
| 4/1987 to 9/1987 | 7 | 487590.58 | 5 | 628.40 |
| Total up to 09/1987 | 115 | 59498299.50 | 91 | 51385136.83 |
| 10/87 to 03/1997 | | | | |
| 10/1987 to 3/1988 | 1 | 18541.30 | - | - |
| 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 | - | 0 |
| 1995-96 | 1 | 300.00 | - | 0 |
| 1996-97 | 1 | 230416.75 | 1 | 100.00 |
| Total 10/1987 to 03/1997 | 37 | 30189220.61 | 23 | 5206356.33 |
| 04/1997 to onwards | | | | |
| 2009-10 | 1 | 250123.00 | - | - |
| 2011-12 | - | - | 1 | 67847.01 |
| 2012-13 | - | - | - | - |
| 2013-14 | 4 | 40862.00 | 7 | 4681184.00 |
| 2014-15 | 1 | 2250.00 | 12 | 15900903.00 |
| 2015-16 | 9 | 33241072.00 | 11 | 20330661.00 |
| Total | 15 | 33534307.00 | 31 | 40980595.00 |
| Grand Total | 167 | 123221827.11 | 145 | 97572088.17 |

Net = 2,56,49,738.94 Dr.

Annexure - 'F'

(Referred to in Para- 2.5)

List of awaited Plus (+) & Minus (-) Memos as on 31-03-2016

| Sr. No. | Treasury | Month |
|---------|-----------|--------------------|
| 1. | AMBALA | 04/2015 to 03/2016 |
| 2. | FARIDABAD | 04/2015 to 03/2016 |
| 3. | FATEHABAD | 04/2015 to 03/2016 |
| 4. | GURGAON | 04/2015 to 03/2016 |
| 5. | JHAJJAR | 08/2015 to 03/2016 |
| 6. | NUH | 04/2015 to 03/2016 |
| 7. | Kaithal | 07/2015 to 03/2016 |
| 8. | Rewari | 04/2015 to 03/2016 |

Annexure-‘G’

(Referred to in Para- 2.6)

List of Personal Ledger Accounts under the Head of Account 8443-Civil Deposits-106
Personal Deposits Accounts not closed at the end of the 2015-16.

| Sr. No. | Treasury | Name of the DDO | Balance Amount |
|---------|-----------|---|----------------|
| 1 | AMBALA | Vocational Education Institute Ambala City | 0 |
| 2 | | Cattle Fair Fund Karnal At Ambala | 28591 |
| 3 | | Central Library Ambala Cantt | 0 |
| 4 | | Mines and Geological Institution of Survey and Geology Naraingarh | 69380 |
| 5 | BHIWANI | Cattle Fair Officer Hisar At Bhiwani | 696897 |
| 6 | FARIDABAD | Vocational Education Institute Faridabad | 418294 |
| 7 | | Vocational Education Institute Jassana Faridabad | 0 |
| 8 | | Vocational Education Institute Deeghat Palwal Faridabad | 0 |
| 9 | | Vocational Education Institute Hodal Faridabad | 0 |
| 10 | | Vocational Education Institute Mand Kalan Faridabad | 0 |
| 11 | | Vocational Education Institute Palwal Faridabad | 0 |
| 12 | | Vocational Education Institute Bandheri Faridabad | 0 |
| 13 | | Deputy Commissioner Faridabad | 0 |
| 14 | | Basic Training Centre Faridabad | 0 |
| 15 | | Life Insurance Corporation Faridabad | 0 |
| 16 | | Distt Library Faridabad | 0 |
| 17 | GURGAON | Cattle Fair Officer Fund Rewari at Gurgaon | 27688 |
| 18 | | Life Insurance Corporation Gurgaon | 0 |
| 19 | | Pension for Periyty Fund Supdt. Jail Gurgaon | 1267485.95 |
| 20 | | Lady Circle Supervisor Gurgaon | 3310 |
| 21 | | Tehsildar Loc Gurgaon | 0 |
| 22 | | Tehsildar Loc Nuh | 0 |
| 23 | | Tehsildar Loc Pataudi Gurgaon | 0 |
| 24 | | Tehsildar Loc Sohana Gurgaon | 0 |
| 25 | | Tehsildar Loc Tauru Gurgaon | 0 |
| 26 | HISAR | Cattle Fair Fund Hissar | 4083349 |

| | | | |
|----|----------|---|--------------------|
| 27 | JAGADARI | Market Committee Radaur Jagadhari | 10247.5 |
| 28 | JHAJJAR | Distt. Forest Officer Jhajjar | 2024480 |
| 29 | | Ade & Child Development Project Officer Jhajjar | 0 |
| 30 | KAITHAL | District Food & Supply Controller (K Deposit) Kaithal | 33871002 |
| 31 | KARNAL | Life Insurance Corporation Karnal | 0 |
| 32 | | Cattle Fair Officer Karnal | 0 |
| 33 | NARNAUL | Distt Library Narnaul | 204916 |
| 34 | | Mining Officer Mines And Geology Narnaul | 0 |
| 35 | | Tehsildar Loc Narnaul | 0 |
| 36 | | Tehsildar Loc Mohindergarh Narnaul | 0 |
| 37 | ROHTAK | Life Insurance Corporation Rohtak | 0 |
| 38 | | Ranger Forest Officer Rohtak | 12805 |
| 39 | SONEPAT | Government Vocational Education Institute Rohat Sonapat | 2741.4 |
| 40 | | Fire Fighting Sonapat | 2.63 |
| 41 | | District Forest Officer Sonapat | 16937 |
| | | TOTAL | 42738126.48 |

| | |
|----|---|
| 1. | Last reminder issued to Joint Director General of Treasuries and Accounts Haryana Chandigarh vide this office DO No. Deposit/PLAPD/2016-17/54 Dated 13.04.2016 |
| 2. | Last reminder issued to Additional Chief Secretary to Government of Haryana Finance Department Chandigarh vide this office DO No. Deposit/PLA/2015-16/3238-39 Dated 17.03.2016 |

Annexure - 'H'

(Referred to in Para-2.7)

Statement showing net differences in respect of
Major Head 8782-Remittances 103-Forest Remittances

| Sr. No. | Name of Division | Debit (Rs') | Credit (Rs) |
|---------|--|-------------|-------------|
| 1. | Principal Chief Conservator of Forest, Haryana, Panchkula | 46175757 | - |
| 2. | Conservator of Forest, North Circle Panchkula | - | 48136 |
| 3. | Divisional Forest Officer, (T) Morni (Pinjore) | - | 4332672 |
| 4. | Divisional Forest Officer, (T) Yamunanagar | - | 3437402 |
| 5. | Divisional Forest Officer, (T) Ambala City | 41439655 | - |
| 6. | Divisional Forest Officer, (T) Kurukshetra | - | 5034491 |
| 7. | Divisional Forest Officer, (T) Karnal | - | 1273810 |
| 8. | Divisional Forest Officer, (T) Sonapat | - | 1360004 |
| 9. | Divisional Forest Officer (T) Kaithal | - | 334309 |
| 10. | Conservator of Forest South Circle Gurgaon | - | 2844 |
| 11. | Divisional Forest Officer (T) Mohindergharh | 2238762 | - |
| 12. | Divisional Forest Officer (T) Faridabad | - | 35242543 |
| 13. | Divisional Forest Officer Rohtak | 6054021 | - |
| 14. | Divisional Forest Officer Gurgaon | 23926341 | - |
| 15. | Conservator of Forest West Circle Hissar | 18350 | - |
| 16. | Divisional Forest Officer (T) Sirsa | 3319242 | - |
| 17. | Divisional Forest Officer (T) Jind | 8781713 | - |
| 18. | Divisional Forest Officer, (T) Hissar | 1004096 | - |
| 19. | Divisional Forest Officer, (T) Bhiwani | - | 2583056 |
| 20. | Divisional Forest Officer (P) Karnal | 11031977 | - |
| 21. | Divisional Forest Officer (P) Kurukshetra | 3983042 | - |
| 22. | Divisional Forest Officer (P) Yumuna Nagar | 12236454 | - |
| 23. | Conservator of Forest Training Circle Pinjore Panchkula | - | 22264 |
| 24. | Conservator of Forest Research Circle Pinjore Panchkula | - | 552561 |
| 25. | Conservator of Forest Central Circle Rohtak | 55269 | - |
| 26. | Divisional Forest Officer, Community Forestry Project, Panipat | - | 6164898 |

| | | | |
|-----|---|----------|----------|
| 27. | Divisional Forest Officer, Community Forestry Project, Faridabad | - | 589698 |
| 28. | Divisional Forest Officer (T) Panipat | - | 1270225 |
| 29. | Divisional Forest Officer, Jhajjar | - | 9362162 |
| 30. | Divisional Forest Officer (M&E) Karnal | 2084862 | - |
| 31. | Divisional Forest Officer, (T) Mewat Nuh | - | 1577169 |
| 32. | Divisional Forest Officer, (T) Rewari | 6833481 | - |
| 33. | Divisional Forest Officer, (T) Fatehabad | - | 21146955 |
| 34. | Chief Wild Life Warden Panchkula | - | 29419 |
| 35. | Divisional Wild Life Officer, Panchkula | 156136 | - |
| 36. | Divisional Wild Life Officer, Rohtak | - | 8220958 |
| 37. | Conservator of Forest, Community Forestry Project, Ambala | - | 85487 |
| 38. | Divisional Forest Officer, Community Forestry Project, Kurukshetra | 3348953 | - |
| 39. | Conservator of Forest, Community Forestry Project, Circle Hissar | - | 23514 |
| 40. | Divisional Forest Officer, Community Forestry Project, Bhiwani | 94905 | - |
| 41. | Divisional Forest Officer, Community Forestry Project, Jatusana, Rewari | - | 196458 |
| 42. | Divisional Forest Officer, Community Forestry Project, Hissar | - | 272352 |
| 43. | Conservator of Forest Officer (M&E) Circle Karnal | - | 26219 |
| 44. | Divisional Forest Officer, (T) Palwal | 34641398 | - |
| 45. | Divisional Wild Life Officer Gurgaon | - | 93275 |
| 46. | Divisional Wild Lie Officer, Hissar | 238972- | |
| 47. | Divisonal Forest Officer Training Divison Sohana | 31514 | - |
| 48. | Conserveter of Forest working Plan Circle Gurgaon. | - | 4375569 |
| 49. | Divisional Forest Officer Training Division Pinjore | | 2300 |
| 50. | Divisional Forest Officer Research Division Pinjore | 303765 | - |
| 51. | Divisional Forest officer Seed Collection Division Pinjore | - | 364565 |
| 52. | D.F.O. (P) Hissar | - | 2385071 |
| 53. | Divisional Forest Officer (M&E) Hissar | - | 353 |
| 54. | Divisional Forest Officer, ECO Truism Panchkula | 2695 | - |

| | | | |
|--------------|---|------------------|------------------|
| 55. | Cyber Treasury | - | 11719986 |
| 56. | C.F., S.F. Ambala | - | 484274 |
| 57. | Divisional Forest Officer, Community Forestry Project, Ambala | 38412 | - |
| 58. | Conservator of Forest (P) Circle Karnal | | 11583 |
| 59. | D.F.O. Eco. Tourism Gurgaon | - | 200 |
| Total | | 208039772 | 122626782 |

NET DR. 85412990

Annexure - 'I'
(Referred to in Para- 2.8)

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

Irrigation

| Sr. No. | Code No. | Name of Division | Month | Dr./Cr. | Treasury Figures | Divisional Figures |
|---------|----------|---------------------------------|---------|---------|------------------|--------------------|
| 1 | 6 | Const Divn. No 6 Hissar | 09/2015 | Debit | 646710 | 646212 |
| 2 | 9 | BML Water Services Divn Kaithal | 05/2015 | Debit | 18420638 | 18453962 |
| 3 | 9 | BML Water Services Divn Kaithal | 07/2015 | Debit | 12600452 | 12624266 |
| 4 | 9 | BML Water Services Divn Kaithal | 08/2015 | Debit | 4430632 | 4466397 |
| 5 | 9 | BML Water Services Divn Kaithal | 09/2015 | Debit | 7897452 | 7911395 |
| 6 | 9 | BML Water Services Divn Kaithal | 10/2015 | Debit | 3503876 | 3534369 |
| 7 | 9 | BML Water Services Divn Kaithal | 11/2015 | Debit | 4749614 | 4751038 |
| 8 | 9 | BML Water Services Divn Kaithal | 12/2015 | Debit | 559127 | 563042 |
| 9 | 9 | BML Water Services Divn Kaithal | 01/2016 | Debit | 1446644 | 1491708 |
| 10 | 9 | BML Water Services Divn Kaithal | 03/2016 | Debit | 3610219 | 3656686 |
| 11 | 17 | Const. Divn.17 Karnal | 06/2015 | Debit | 92401 | 82559 |
| 12 | 38 | Water Services Divn Jagadhari | 01/2016 | Debit | 3162001 | 3286001 |
| 13 | 38 | Water Services Divn Jagadhari | 02/2016 | Debit | 8696374 | 3286001 |
| 14 | 38 | Water Services Divn Jagadhari | 03/2016 | Debit | 8516111 | 3286001 |
| 15 | 40 | Rai Water Services Divn Sonapat | 09/2015 | Debit | 8936371 | 8976077 |
| 16 | 40 | Rai Water Services Divn Sonapat | 10/2015 | Debit | 264139 | 2587308 |
| 17 | 45 | Water Services Divn(M) Karnal | 08/2015 | Debit | 967203 | 2766115 |
| 18 | 45 | Water Services Divn (M) Karnal | 10/2015 | Debit | 629744 | 155775 |
| 19 | 45 | Water Services Divn (M) Karnal | 11/2015 | Debit | 7424945 | 8033518 |
| 20 | 45 | Water Services Divn (M) Karnal | 12/2015 | Debit | 4267985 | 1116615 |

| | | | | | | |
|----|----|---|---------|-------|----------|----------|
| 21 | 45 | Water Services Divn (M) Karnal | 01/2016 | Debit | 2003975 | 4936544 |
| 22 | 45 | Water Services Divn (M) Karnal | 02/2016 | Debit | 164018 | 525674 |
| 23 | 45 | Water Services Divn (M) Karnal | 03/2016 | Debit | 2946680 | 3014069 |
| 24 | 47 | Pundri W.S. Divn. Kaithal | 01/2016 | Debit | 565132/8 | 5382824 |
| 25 | 48 | Narwana W.S. Divn. Narwana | 11/2015 | Debit | 3726419 | 7452836 |
| 26 | 49 | Hissar W.S Divn Hissar | 05/2015 | Debit | 7269835 | 7609015 |
| 27 | 49 | Hissar W.S Divn Hissar | 06/2015 | Debit | 83541336 | 84359258 |
| 28 | 49 | Hissar W.S Divn Hissar | 07/2015 | Debit | 24603726 | 24902584 |
| 29 | 49 | Hissar W.S Divn Hissar | 08/2015 | Debit | 16921787 | 17795089 |
| 30 | 49 | Hissar W.S Divn Hissar | 09/2015 | Debit | 30267553 | 30763189 |
| 31 | 49 | Hissar W.S Divn Hissar | 10/2015 | Debit | 10982595 | 11847815 |
| 32 | 49 | Hissar W.S Divn Hissar | 11/2015 | Debit | 21625607 | 21956536 |
| 33 | 49 | Hissar W.S Divn Hissar | 12/2015 | Debit | 24422654 | 25549198 |
| 34 | 49 | Hissar W.S Divn Hissar | 01/2016 | Debit | 22973385 | 23460008 |
| 35 | 49 | Hissar W.S Divn Hissar | 02/2016 | Debit | 8016218 | 9212122 |
| 36 | 49 | Hissar W.S Divn Hissar | 03/2016 | Debit | 18316280 | 19312311 |
| 37 | 52 | Tohana Water Services Divn Tohana | 07/2015 | Debit | 21720552 | 21443072 |
| 38 | 73 | Vigilance Divn. Kaithal | 06/2015 | Debit | 25293 | 25101 |
| 39 | 73 | Vigilance Divn. Kaithal | 07/2015 | Debit | 88439 | 87751 |
| 40 | 73 | Vigilance Divn. Kaithal | 08/2015 | Debit | 13030 | 42750 |
| 41 | 73 | Vigilance Divn. Kaithal | 09/2015 | Debit | 51718 | 68060 |
| 42 | 73 | Vigilance Divn. Kaithal | 10/2015 | Debit | 139205 | 153865 |
| 43 | 74 | Vigilance Divn. Karnal | 05/2015 | Debit | 39934 | 46792 |
| 44 | 74 | Vigilance Divn. Karnal | 06/2015 | Debit | 66327 | 93194 |
| 45 | 74 | Vigilance Divn. Karnal | 07/2015 | Debit | 49472 | 60910 |
| 46 | 74 | Vigilance Divn. Karnal | 08/2015 | Debit | 106196 | 142193 |
| 47 | 74 | Vigilance Divn. Karnal | 11/2015 | Debit | 41862 | 47795 |
| 48 | 74 | Vi49gilance Divn. Karnal | 12/2015 | Debit | 90460 | 97246 |
| 49 | 74 | Vigilance Divn. Karnal | 02/2016 | Debit | 2080 | 16251 |
| 50 | 74 | Vigilance Divn. Karnal | 03/2016 | Debit | 196341 | 224674 |
| 51 | 76 | Gohana W.S. Divn. Gohana | 09/2015 | Debit | 11155491 | 13156905 |
| 52 | 82 | Yamuna Water Services (M)Divn, Faridabad | 05/2015 | Debit | 8798999 | 5162882 |
| 53 | 82 | Yamuna Water Services (M)Divn, Faridabad | 06/2015 | Debit | 150998 | 3857009 |
| 54 | 82 | Yamuna Water Services (M)Divn, Faridabad | 07/2015 | Debit | 4777069 | 2215314 |
| 55 | 82 | Yamuna Water Services (M)Divn, Faridabad | 08/2015 | Debit | 1408948 | 3998151 |

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|----|-----|--|---------|-------|----------|---------|
| 56 | 82 | Yamuna Water Services (M)Divn, Faridabad | 09/2015 | Debit | 2237914 | 1869321 |
| 57 | 82 | Yamuna Water Services (M)Divn, Faridabad | 10/2015 | Debit | 5611396 | 5908679 |
| 58 | 82 | Yamuna Water Services (M)Divn, Faridabad | 11/2015 | Debit | 946705 | 1069582 |
| 59 | 82 | Yamuna Water Services (M)Divn, Faridabad | 12/2015 | Debit | 1572889 | 1090998 |
| 60 | 82 | Yamuna Water Services (M)Divn, Faridabad | 01/2016 | Debit | 2091262 | 1778582 |
| 61 | 82 | Yamuna Water Services (M)Divn, Faridabad | 02/2016 | Debit | 50081 | 886504 |
| 62 | 82 | Yamuna Water Services (M)Divn, Faridabad | 03/2016 | Debit | 9206464 | 6260515 |
| 63 | 85 | Siwani W. S. Divn Bhiwani | 11/2015 | Debit | 17888749 | 6439749 |
| 64 | 107 | Vigilance Divn Sonapat | 06/2015 | Debit | 54158 | 60201 |
| 65 | 107 | Vigilance Divn Sonapat | 07/2015 | Debit | 72996 | 88693 |
| 66 | 107 | Vigilance Divn Sonapat | 09/2015 | Debit | 24342 | 28629 |
| 67 | 107 | Vigilance Divn Sonapat | 12/2015 | Debit | 10489 | 14512 |
| 68 | 107 | Vigilance Divn Sonapat | 02/2016 | Debit | 1450 | 10000 |
| 69 | 107 | Vigilance Divn Sonapat | 03/2016 | Debit | 101966 | 19093 |
| 70 | 109 | Vigilance Divn. Hisar / Sirsa | 06/2015 | Debit | 33159 | 33109 |
| 71 | 113 | Water Data Collection Divn Karnal | 07/2015 | Debit | 227963 | 260339 |
| 72 | 113 | Water Data Collection Divn Karnal | 08/2015 | Debit | 29571 | 52777 |
| 73 | 113 | Water Data Collection Divn Karnal | 09/2015 | Debit | 230062 | 244804 |
| 74 | 113 | Water Data Collection Divn Karnal | 11/2015 | Debit | 161635 | 170626 |
| 75 | 113 | Water Data Collection Divn Karnal | 12/2015 | Debit | 9853 | 30087 |

| | | | | | | |
|----|-----|--|---------|-------|----------|----------|
| 76 | 122 | Rewari Lift Irrigation Divn Jhajjar | 09/2015 | Debit | 1077066 | 1229622 |
| 77 | 133 | Inter State Liaisons Divn Delhi | 06/2015 | Debit | 384765 | 6430333 |
| 78 | 133 | Inter State Liaison Divn Delhi | 07/2015 | Debit | 130891 | 205396 |
| 79 | 133 | Inter State Liason Divn Delhi | 09/2015 | Debit | 18179487 | 18640769 |
| 80 | 133 | Inter State Liason Divn Delhi | 12/2015 | Debit | 145282 | 399142 |
| 81 | 133 | Inter State Liason Divn Delhi | 02/2016 | Debit | 174366 | 212880 |
| 82 | 133 | Inter State Liason Divn Delhi | 02/2016 | Debit | 1281414 | 3882982 |
| 83 | 135 | Gurgaon W.S.Divn Gurgaon | 06/2015 | Debit | 10705651 | 10736743 |
| 84 | 135 | Gurgaon W.S.Divn Gurgaon | 07/2015 | Debit | 6221330 | 6223462 |

B & R

| Sr. No. | Code No. | Name of Division | Month | Debit/Credit | Treasury figure | Divisional figure |
|---------|----------|--------------------------------------|---------|--------------|-----------------|-------------------|
| 1. | 7 | Prov Divn P.W.D B&R Karnal | 07/2015 | Debit | 91459718 | 91476238 |
| 2. | 11 | Prov Divn P.W.D.B&R Jind | 04/2015 | Debit | 100422902 | 65677023 |
| 3. | 11 | Provincial Divn P.W.D.B&R Jind | 05/2015 | Debit | 3319579 | 8520735 |
| 4. | 11 | Prov Divn P.W.D.B&R Jind | 07/2015 | Debit | 12572405 | 19166858 |
| 5. | 11 | Provincial Divn P.W.D.B&R Jind | 08/2015 | Debit | 11062905 | 24003457 |
| 6. | 11 | Provincial Divn P.W.D.B&R Jind | 11/2015 | Debit | 44974562 | 97048894 |
| 7. | 15 | Prov Divn No-I PWD B&R Panipat | 09/2015 | Debit | 78780682 | 104055841 |
| 8. | 15 | Prov Divn-I P.W.D.B&R Panipat | 10/2015 | Debit | 148086068 | 123422710 |
| 9. | 15 | Prov Divn-I P.W.D.B&R Panipat | 11/2015 | Debit | 138287867 | 137676067 |
| 10. | 15 | Prov I Divn -I P.W.D.B&R Panipat | 01/2016 | Debit | 47636041 | 47576744 |

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|-----|----|--|---------|-------|-----------|-----------|
| 11. | 15 | Prov Divn-I P.W.D.B&R Panipat | 03/2016 | Debit | 215700177 | 211101093 |
| 12. | 16 | Prov Divn P.W.D.B&R Naraingarh , Ambala | 05/2015 | Debit | 38061463 | 38621463 |
| 13. | 16 | Prov Divn P.W.D.B&R Naraingarh, Ambala | 06/2015 | Debit | 88340858 | 87780858 |
| 14. | 21 | Prov Divn Mech.) P.W.D. B&R, Karnal | 04/2015 | Debit | 862872 | 129659 |
| 15. | 21 | Provincial Divn Mech.) P.W.D. B&R, Karnal | 05/2015 | Debit | 285030 | 1018243 |
| 16. | 31 | Prov Divn P.W.D.B&R Narwana Jind | 05/2015 | Debit | 8520735 | 3319579 |
| 17. | 31 | Prov Divn P.W.D.B&R Narwana Jind | 07/2015 | Debit | 19166858 | 12572405 |
| 18. | 31 | Prov Divn P.W.D.B&R Narwana Jind | 08/2015 | Debit | 24003457 | 11062905 |
| 19. | 33 | Mech Divn B&R Gurgaon | 05/2015 | Debit | 363237 | 368999 |
| 20. | 33 | Mech Divn B&R Gurgaon | 06/2015 | Debit | 394290 | 400147 |
| 21. | 33 | Mech Divn B&R Gurgaon | 08/2015 | Debit | 568999 | 579359 |
| 22. | 33 | Mech Divn B&R Gurgaon | 10/2015 | Debit | 443064 | 464585 |
| 23. | 33 | Mech Divn B&R Gurgaon | 03/2016 | Debit | 1047052 | 1061248 |
| 24. | 35 | Prov Divn B&R No II Gurgaon | 04/2015 | Debit | 21676666 | 21694738 |
| 25. | 35 | Prov Divn B&R No II Gurgaon | 05/2015 | Debit | 8506723 | 8488651 |
| 26. | 35 | Prov Divn B&R No II Gurgaon | 08/2015 | Debit | 3760485 | 7464978 |
| 27. | 35 | Prov Divn B&R No II Gurgaon | 09/2015 | Debit | 33944249 | 51874066 |
| 28. | 35 | Prov Divn B&R No II Gurgaon | 10/2015 | Debit | 83373293 | 67156443 |
| 29. | 35 | Prov Divn B&R No II Gurgaon | 11/2015 | Debit | 69161584 | 63744124 |
| 30. | 35 | Prov Divn B&R No II Gurgaon | 12/2015 | Debit | 33621928 | 37254250 |

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|-----|-----|--|---------|-------|-----------|-----------|
| 31. | 35 | Prov Divn B&R No II Gurgaon | 01/2016 | Debit | 46591241 | 42958919 |
| 32. | 35 | Prov Divn B&R No II Gurgaon | 02/2016 | Debit | 89636627 | 90588065 |
| 33. | 35 | Prov Divn B&R No II Gurgaon | 03/2016 | Debit | 132849910 | 131898472 |
| 34. | 39 | Prov Divn B&R No II Karnal | 07/2015 | Debit | 62027017 | 29704284 |
| 35. | 39 | Prov Div B&R No II Karnal | 08/2015 | Debit | 48440266 | 13409179 |
| 36. | 39 | Prov Divn B&R No II Karnal | 09/2015 | Debit | 46151663 | 21441545 |
| 37. | 39 | Prov Divn B&R No II Karnal | 10/2015 | Debit | 93630552 | 31886268 |
| 38. | 39 | Prov Divn B&R No II Karnal | 01/2016 | Debit | 94534496 | 44057710 |
| 39. | 39 | Prov Divn B&R No II Karnal | 02/2016 | Debit | 52812727 | 30038599 |
| 40. | 42 | Electric Divn B&R Karnal | 04/2015 | Debit | 2572521 | 2669768 |
| 41. | 42 | Electric Divn B&R Karnal | 05/2015 | Debit | 8809455 | 8712208 |
| 42. | 46 | Prov Divn B&R Bhiwani | 08/2015 | Debit | 49274949 | 47889363 |
| 43. | 50 | Horticulture Divn. B&R Panchkula at Chandigarh | 06/2015 | Debit | 5379629 | 5587110 |
| 44. | 50 | Horticulture Divn. B&R Panchkula at Chandigarh | 07/2015 | Debit | 5203808 | 4996327 |
| 45. | 50 | Horticulture Divn. B&R Panchkula at Chandigarh | 08/2015 | Debit | 2759571 | 3627187 |
| 46. | 50 | Horticulture Divn. B&R Panchkula at Chandigarh | 09/2015 | Debit | 2798685 | 193109 |
| 47. | 103 | ADB Project Divn.I B&R Faridabad | 06/2015 | Debit | 871928 | 965116 |
| 48. | 103 | ADB Project Divn.I B&R Faridabad | 07/2015 | Debit | 47077 | 111324 |

| | | | | | | |
|-----|-----|-------------------------------------|---------|-------|-----------|----------|
| 49. | 103 | ADB Project Divn.I B&R Faridabad | 08/2015 | Debit | 364455 | 388979 |
| 50. | 103 | ADB Project Divn.I B&R Faridabad | 09/2015 | Debit | 8495918 | 8550552 |
| 51. | 103 | ADB Project Divn.I B&R Faridabad | 10/2015 | Debit | 702991 | 735340 |
| 52. | 103 | ADB Project Divn.I B&R Faridabad | 11/2015 | Debit | 28544 | 75944 |
| 53. | 103 | ADB Project Divn.I B&R Faridabad | 12/2015 | Debit | 34313 | 98251 |
| 54. | 103 | ADB Project Divn.I B&R Faridabad | 02/2016 | Debit | 259635 | 28842 |
| 55. | 103 | ADB Project Divn.I B&R Faridabad | 03/2016 | Debit | 1955618 | 2180111 |
| 56. | 104 | Provincial Divn.III (B&R) Hisar | 04/2015 | Debit | 44861 | 11163972 |
| 57. | 104 | Provincial Divn.III (B&R) Hisar | 05/2015 | Debit | 19988296 | 8869185 |
| 58. | 104 | Provincial Divn.III (B&R) Hisar | 09/2015 | Debit | 4649710 | 8258410 |
| 59. | 104 | Provincial Divn.III (B&R) Hisar | 10/2015 | Debit | 6776464 | 3167764 |
| 60. | 104 | Provincial Divn.III (B&R) Hisar | 10/2015 | Debit | 2203630 | 2221765 |
| 61. | 124 | Provincial Divn-I (B&R) Jhajjar | 11/2015 | Debit | 120801026 | 44974562 |
| 62. | 156 | Provincial Divn-II (B&R) Kaithal | 10/2015 | Debit | 30975816 | 31246123 |

P.H.E.

| Sr. No. | Code No. | Name of Division | Month | Debit/Credit | Treasury figure | Divisional figure |
|---------|----------|--|---------|--------------|-----------------|-------------------|
| 1. | 62 | Public Health Eng.Divn, Panchkula at Ramgarh | 07/2015 | Debit | 42778553 | 41642726 |
| 2. | 62 | Public Health Eng Divn, Panchkula at Ramgarh | 12/2015 | Debit | 53734736 | 57420024 |
| 3. | 71 | Public Health Eng Divn, -II Bhiwani | 06/2015 | Debit | 50926285 | 50838285 |
| 4. | 93 | Public Health Eng Divn, -I Panipat | 04/2015 | Debit | 9808434 | 2371749 |
| 5. | 93 | Public Health Eng Divn, -II Bhiwani | 05/2015 | Debit | 21872720 | 22762507 |
| 6. | 93 | Public Health Eng Divn, -II Bhiwani | 06/2015 | Debit | 16442401 | 12047315 |
| 7. | 93 | Public Health Eng Divn, -II Bhiwani | 07/2015 | Debit | 14534247 | 15873690 |

| | | | | | | |
|-----|-----|-------------------------------------|---------|-------|----------|-----------|
| 8. | 93 | Public Health Eng Divn, -II Bhiwani | 08/2015 | Debit | 11143375 | 16730176 |
| 9. | 93 | Public Health Eng Divn, -II Bhiwani | 09/2015 | Debit | 22191486 | 19236051 |
| 10. | 93 | Public Health Eng Divn-II Bhiwani | 10/2015 | Debit | 21935901 | 24581359 |
| 11. | 93 | Public Health Eng Divn-II Bhiwani | 11/2015 | Debit | 18294832 | 19717411 |
| 12. | 93 | Public Health Eng Divn, -II Bhiwani | 12/2015 | Debit | 13946168 | 14685320 |
| 13. | 93 | Public Health Eng Divn, -II Bhiwani | 01/2016 | Debit | 15546080 | 1446752 |
| 14. | 93 | Public Health Eng Divn, -II Bhiwani | 02/2016 | Debit | 18822689 | 20208711 |
| 15. | 94 | Public Health Eng Divn NoI Narwana | 04/2015 | Debit | 36107011 | 100544511 |
| 16. | 140 | Public Health Eng Divn, II Kaithal | 05/2015 | Debit | 16252801 | 16384716 |
| 17. | 140 | Public Health Eng Divn II Kaithal | 07/2015 | Debit | 14297519 | 14415254 |
| 18. | 140 | Public Health Eng Divn II Kaithal | 08/2015 | Debit | 15883183 | 15929740 |
| 19. | 140 | Public Health Eng Div, II Kaithal | 09/2015 | Debit | 14420697 | 14477528 |
| 20. | 140 | Public Health Eng Divn II Kaithal | 10/2015 | Debit | 32276979 | 32307785 |
| 21. | 140 | Public Health Eng Divn, II Kaithal | 11/2015 | Debit | 15751598 | 15842608 |
| 22. | 140 | Public Health Eng Divn, II Kaithal | 12/2015 | Debit | 19550708 | 19563201 |
| 23. | 140 | Public Health Eng Divn, II Kaithal | 01/2016 | Debit | 15112747 | 15275558 |
| 24. | 140 | Public Health Eng Divn, II Kaithal | 02/2016 | Debit | 8112423 | 8221383 |
| 25. | 140 | Public Health Eng Divn, II Kaithal | 03/2016 | Debit | 34629662 | 34718953 |
| 26. | 143 | Public Health Eng Divn Ambala City | 09/2015 | Debit | 23723876 | 26507145 |
| 27. | 143 | Public Health Eng Divn Ambala City | 10/2015 | Debit | 30999456 | 29237832 |
| 28. | 143 | Public Health Eng Divn, Ambala City | 11/2015 | Debit | 20578989 | 19557384 |
| 29. | 143 | Public Health Eng Divn, Ambala City | 12/2015 | Debit | 47892396 | 49751521 |
| 30. | 143 | Public Health Eng Divn Ambala City | 01/2016 | Debit | 23183662 | 21654271 |
| 31. | 143 | Public Health Eng Divn Ambala City | 02/2016 | Debit | 14178634 | 13848900 |

| | | | | | | |
|-----|-----|--------------------------------------|---------|-------|----------|----------|
| 32. | 148 | Public Health Eng Divn, II Karnal | 05/2015 | Debit | 31188487 | 31292376 |
| 33. | 148 | Public Health Eng Divn, II Karnal | 06/2015 | Debit | 63387418 | 63625372 |
| 34. | 148 | Public Health Eng Divn, II Karnal | 07/2015 | Debit | 17196851 | 17239601 |
| 35. | 148 | Public Health Eng Divn II Karnal | 09/2015 | Debit | 9310418 | 9325569 |
| 36. | 148 | Public Health Eng Divn, II Karnal | 10/2015 | Debit | 36513475 | 36561334 |
| 37. | 148 | Public Health Eng Divn, II Karnal | 11/2015 | Debit | 30565709 | 30632808 |
| 38. | 148 | Public Health Eng Divn, II Karnal | 12/2015 | Debit | 44430699 | 44505766 |
| 39. | 148 | Public Health Eng Divn-II, Karnal | 01/2016 | Debit | 20353408 | 20371088 |
| 40. | 148 | Public Health Eng Divn-II, Karnal | 03/2016 | Debit | 67893437 | 68055547 |
| 41. | 154 | Public Health Eng Divn II, Rewari | 07/2015 | Debit | 33262611 | 33182611 |
| 42. | 154 | Public Health Eng Divn,-II Rewari | 08/2015 | Debit | 10062878 | 10142879 |
| 43. | 154 | Public Health Eng Divn,-II Rewari | 11/2015 | Debit | 28612382 | 28383382 |
| 44. | 158 | Public Health Eng Divn,Siwani | 12/2015 | Debit | 31832810 | 11400462 |
| 45. | 158 | Public Health Eng Divn,Siwani | 03/2016 | Debit | 39612129 | 32965224 |

Annexure - 'J'

(Referred to in Para- 2.8)

Detail of requisitions for correction prepared during the year 2015-2016
"8782-I Remittance"

| Sr. No. | Treasury | Number of Requisition for corrections | Letter No. & Date |
|---------|----------|---------------------------------------|--|
| 1 | Karnal | 29 | WC-III/2015-16/Rem-I/255-57/dt. 17.6.2015, WC-III/2015-16/Rem-I/892-94/dt. 31.7.2015 and WC-III/2015-16/Rem-I/67-68/dt 9.6.2016. |

Annexure - 'J -I'
(Referred to in Para-2.8)

Detail of Items of differences of Total in schedule in PART-II of 8782-102-II-Cheques
Year: 2015-16

| Sr. No. | Month | Treasury | Booked Figure By Treasury | Posted Figure | Difference (Dr) Due to non-receipt of Detail | Remarks |
|---------|---------|-----------|---------------------------|------------------------------|--|--|
| 1 | 05/2015 | Fatehabad | 45625687 | NIL (detail not received) | 45625687 | WCIII/ II- Cheques/2015-16/ 934-35/Dt 21/8/2015 |

Annexure - 'K'
(Referred to in Para-3.1)

Treasuries/ Sub -Treasuries inspected during the year 2015-16

| Sr. No. | Name of Treasury | Name of Sub Treasuries |
|----------------|-------------------------|----------------------------------|
| 1. | Ambala | Barara, Mullana. |
| 2. | Bhiwani | Bhaiwani Khera, Bhadra, Siwani . |
| 3. | Chandigarh & Cyber | -- |
| 4. | Delhi | -- |
| 5. | Faridabad | Hodel, Palwal. |
| 6. | Fatehabad | Bhattukalan, Jakhal. |
| 7. | Gurgaon | Farukha Nagar, Pataudi. |
| 8. | Hissar | Narnaund, Uklana. |
| 9. | Jagadhari | Bilaspur, Radaur, Sadhaura. |
| 10. | Jhajjar | Matanhail, Beri. |
| 11. | Jind | Narwana, Safidon, Uchana. |
| 12. | Kaithal | Dhand, Gulha, Kalayat. |
| 13. | Karnal | Indri, Nilokheri, Taraori |
| 14. | Kurukshetra | Ismailabad, Pehowa, Shahbad,. |
| 15. | Narnaul | Ateli, Nangal Chaudhary. |
| 16. | Nuh | Punhana, Tauru. |
| 17. | Panchkula | Barwala, Kalka. |
| 18. | Panipat | Israna ,Samalkha. |
| 19. | Rewari | Kosli. |
| 20. | Rohtak | Kalanaur, Sampla. |
| 21. | Sirsa | Ellenabad, Rania. |
| 22. | Sonepat | Gohana, Kharkhoda. |

Annexure –'L'
(Referred to in Para-3.2.1)

Outstanding paras of Treasury Inspection reports

| Sr. No. | Name of Treasury | Outstanding paras up to 2013-14 | Addition during the year 2014-15 | Total |
|---------|------------------|---------------------------------|----------------------------------|------------|
| 1. | Ambala | 42 | 22 | 64 |
| 2. | Bhiwani | 28 | 13 | 41 |
| 3. | Chandigarh | 06 | 09 | 15 |
| 4. | Delhi | 00 | 01 | 01 |
| 5. | Faridabad | 29 | 13 | 42 |
| 6. | Fatehabad | 29 | 15 | 44 |
| 7. | Gurgaon | 30 | 18 | 48 |
| 8. | Hissar | 29 | 15 | 44 |
| 9. | Jagadhri | 24 | 12 | 36 |
| 10. | Jhajjar | 30 | 14 | 44 |
| 11. | Jind | 32 | 18 | 50 |
| 12. | Kaithal | 24 | 16 | 40 |
| 13. | Karnal | 35 | 09 | 44 |
| 14. | Kurukshetra | 08 | 13 | 21 |
| 15. | Narnaul | 20 | 10 | 30 |
| 16. | Nuh | 10 | 13 | 23 |
| 17. | Panchkula | 12 | 09 | 21 |
| 18. | panipat | 16 | 13 | 29 |
| 19. | Rewari | 17 | 08 | 25 |
| 20. | Rohtak | 20 | 08 | 28 |
| 21. | Sirsa | 14 | 13 | 27 |
| 22. | Sonepat | 09 | 09 | 18 |
| | Total | 464 | 271 | 735 |

Annexure- 'M'
(Referred to in Para- 3.2.2)

Statement showing name of Treasuries which submitted first reply after three months

| Sr. No. | Name of Treasury | Date of issue of inspection Report | Date of receipt of first reply |
|---------|------------------|------------------------------------|--------------------------------|
| 1. | Bhiwani | 19.01.2016 | 31.05.2016 |
| 2. | Faridabad | 14.09.2015 | - |
| 3. | Jhajjar | 23.10.2015 | - |

Annexure-'N'
(Referred to in Para- 3.3.1)

Overpayment on account of disbursement of Pension/Family Pension/Gratuity

| Sr. No. | Name of Treasury | Name of pensioner/Family pensioner & PPO no. | Pension Amt. in (₹) | Gratuity Amt. in (₹) | Total Amt. in (₹) |
|---------|------------------|---|---------------------|----------------------|-------------------|
| 1. | Ambala | Sh. Ashok Kumar/ PPO no. 11111200112001 | | 10478/- | 10478/- |
| 2. | Faridabad | Sh. Jai Bhagwan/ PPO no. 151387-S | | 9399/- | 9399/- |
| 3. | Karnal | Smt.Savita Sharma/ PPO No. 11137257972379 | | 21888/- | 21888/- |
| 4. | Panipat | Sh. Bhup Singh Malik/ PPO no. 122613/S | 525432/- | | 525432/- |
| | Total | | 525432/- | 41765/- | 567197/- |

Annexure-'O'
(Referred to in Para- 3.7)

Amount less deposited under New Pension Scheme

| Sr. No. | Year | Name of Treasury | Amt. |
|---------|-----------|------------------|------------------|
| 1. | 2014-2015 | Panchkula | 297211/- |
| 2. | 2014-2015 | Ambala | 157976/- |
| 3. | 2014-2015 | Sonepat | 8234543/- |
| | | Total | 8689730/- |