

# **Government of Haryana**

## **Annual Review on the Working of Treasuries 2014-15**

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

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## 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. These are the places where initial records are kept and necessary checks on accounting records and procedure are exercised. 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 the working of Treasuries for 2014-15, which has been compiled from the points raised during inspection of the treasuries, 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 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 the 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.

21 JUL 2015

CHANDIGARH

  
(KARANSINGH)  
ACCOUNTANT GENERAL (A & E)

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## Highlights

1. Outstanding Paras of Inspection Reports. [ Para 3.2 ]
2. Non Submission of initial replies in time. [ Para 3.2.1 ]
3. Overpayment on account of disbursement of Pension/Family Pension and other Pensionary Benefits made by Banks/Treasury Officers and Asstt. Treasury Officers. [ Para 3.3 ]
4. Defects noticed in preparation of accounts. [ Para 2.1 ]
5. Delay in submission of monthly accounts by various Treasuries. [ Para 2.1.1 ]
6. Awaited missing vouchers amounting to ₹ 40.34 crore from various Treasuries. [ Para 2.2 ]
7. Awaited detailed contingent bills amounting to ₹ 4.15 crore from various Treasuries. [ Para 2.3 ]
8. Non-receipt of Debit Vouchers amounting to ₹ 12.31 crore from various Treasuries. [ Para 2.4 ]
9. Unreconciled Net (Cr.) Difference of ₹ 27.66 crore under Reserve Bank Deposit (State) between Treasuries and Banks. [ Para 2.5 ]
10. Non- Operational Personal Ledger Accounts. [ Para 2.7 ]
11. Non furnishing of Consolidated Treasury Receipts for Remittances by Forest Officers. [ Para 2.8 ]
12. Im-proper maintenance of Pension Payment Order Register and Pension Payment Order. [ Para 3.4 ]
13. Non-revalidation of Authorities of Payment of Gratuity, Family Pension and Commuted Value of Pension. [ Para 3.5 ]
14. Irregularities in Remittances in the New Pension Scheme. [ Para 3.7 ]
15. Improper maintenance of Personal Deposit Accounts. [ Para 3.8 ]
16. Non-revalidation of General Provident Fund Authorities. [Para 3.13 ]

## **PART-1**

### **1.1 Introductory**

The Treasuries and Sub-Treasuries function under the administrative control of the Director, 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 2015. All the Treasuries/Sub-Treasuries are banking one. In addition, the State Government has implemented e-Receipt System and Chandigarh Treasury has been declared as Cyber Treasury, where 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 and Punjab National Bank 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 2015 is given below:-

<b>Sanctioned Strength</b>	<b>Persons in position</b>	<b>Trained</b>	<b>Untrained</b>
833	487	470	17

## PART-2

### **Discrepancies noticed during compilation and verification of accounts**

#### **2.1 Faulty rendition of Monthly Civil Account**

Generally, numerous mistakes in totaling of covering lists of payments 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 instances is given in **Annexure 'B'**

##### **2.1.1 Delay in submission of Monthly Accounts by Treasuries**

Monthly accounts are required to be submitted to Accountant General's office in accordance with prescribed time schedule – 1st list of payments by 13th to 17th of every month and 2nd list by 3rd to 7th of the following month. During the year, in 87 cases accounts from various Treasuries (1st list of payment in 44 cases and 2nd list of payment in 43 cases) were received late by 4 to 19 days. Particularly, accounts of Ambala and Faridabad Treasuries were received late by 04 to 19 days every month. Hence, only 84% Accounts were received in time from various Treasuries. The delay continues to occur despite the matter being brought to the notice of the State Government every month. The delay in the submission of initial accounts causes consequent delay and disruptions in compiling Monthly Civil Accounts by the Accountant General. A chart showing the delay in submission of 1st and 2nd lists of accounts and chart showing Treasury wise delay in whole year is given in **CHART I, II & III**.

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

##### **2.1.2 Incorrect Classification of Challans**

Challans are required to be entered in Accountant General's Office in computers as per actual classification thereon. 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 recoveries 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.

#### **2.2 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 Accounts Office are attached with the relevant Monthly Civil Accounts. The Rule further states, "Treasury Officer before dispatch of the list of Payments of Schedules shall by inspection, 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 that for a specific remittance". But while posting/validating the accounts voucher wise, some vouchers were found



missing. Moreover, these were not arranged in numerical order. In certain cases, Voucher No. was not indicated on the face of the voucher. Regular correspondence with Director, Treasuries & Accounts Haryana, and frequent visits to quarters concerned, 3416 Vouchers involving ₹40.34 crores are still awaited from various Treasury Officers and omissions pointed 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 they pertain is given in **Annexure 'C'**.

### **2.3 Awaited 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 the provisions contained in Rule 4.49(4) of Punjab Treasury Rules & Subsidiary Treasury Rules (Vol. I), 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 as evidenced by non submission of Detailed Contingent Bill in respect of an Abstract Contingent Bill of ₹.41529023/- drawn in January 2013, February and March 2015 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 2015.

### **2.4 Non-receipt of Debit Vouchers**

In accordance with the provision of Rule 3.17 of Punjab Financial Rules Volume-I Treasury Officers are required to satisfy them selves that all the vouchers are attached to the list of payments, along with the relevant schedules and vouchers before sending the same to the Accounts Officer. We observed in many cases that monthly accounts were not supported by all requisite schedules & vouchers. 511 Debit vouchers amounting to ₹12.31crore were not received in the monthly accounts from various Treasury Officers. Treasury wise, month wise details of the amount of debit vouchers during the year 2014-15 as shown in **Annexure 'E'**

### **2.5 Non-reconciliation of differences in the figures of Reserve Bank Deposits**

As per Rule 35 of Accounting Rules for Treasuries, 1992 the net difference between the total receipts and the 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 the books of banks conducting Government business. The difference between two sets of books figures is required to be reconciled by the Treasury Officers. As a result of non reconciliation by Treasury Officers, there remained a net difference of ₹ 27.66 crore (Net Credit) 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, 2015. Year wise details of the items of difference between two sets of figures are given in **Annexure 'F'**.

### **2.6 Non- submission of Plus and Minus Memoranda**

As per rule 13.5 of Punjab Financial Rules Volume-I, a Plus and Minus Memorandum should be prepared of all deposit transactions and submitted to the Accountant General as prescribed in Rules 91 & 92 of Accounting Rules for



Treasuries, 1992. But the Plus and Minus Memorandum are not regularly and timely submitted by the Treasury Officers along with monthly accounts. A number of Plus and Minus memos for the year 2014-15 are still awaited from the Treasury Offices as shown in **Annexure 'G'**, thus resulting in outstanding balances in the Broadsheets. *Treasury Officers need to be instructed strictly in this regard.*

## 2.7 Non - operational Personal Ledger Accounts

As per rule 12.7 of Punjab Financial Rules Volume-I, all balances unclaimed for more than three complete accounting years, if there is reason to believe that need for the Deposit Accounts has ceased, be closed in consultation with the officer in whose favour the Deposit Account has been opened.

While checking the Deposit Accounts, it was observed that though many accounts remained inoperative for the last three years, the balances, shown therein, were not refunded back to Government Account.

As per rule 12.7 of Punjab Financial Rules Volume-I, in cases where Personal Ledger Accounts are created by debiting to the Consolidated Fund should be closed at the end of financial year by minus debit of the balance to the relevant service head in the Consolidated Fund. Few instances of non compliance are given in **Annexure 'H'**.

The position of Personal Deposit Accounts during the year 2014-15 was as under:-

Opening Balance		Addition		Clearance		Closing Balance	
No. of item of PDAs	Amount	No. of item of PDAs	Amount	No. of item of PDAs	Amount	No. of item of PDAs	Amount in crores
242	236.78	-	-	78	0	164	232.36

Out of 164 PDAs, 67 are operative and 97 inoperative.

Treasury Offices do not normally 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 under wrong minor head which leads to monthly difference. *Treasury Officers need to be instructed strictly in this regard.*

## 2.8 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 Officers dealing with the Treasury on the first day of every month.

It has however, been observed that during the last many years, the Treasury Offices are not furnishing the requisite Consolidated Treasury Receipts to the concerned Divisional Forest Officers and other officers dealing with the Treasuries. **Annexure-'I'** brings out the net differences existing in the various Forest Divisions as on 31-03-2015 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.*

**2.9 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 have been differences between the figures of remittances sent through Receipt Schedules by Treasury Officers to this office and shown in Divisional Accounts as per Consolidated Treasury Receipts issued to the Divisions. Few examples of such differences are given in **Annexures 'J'** which are required to be reconciled by the Treasuries.

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. Few such examples are shown in **Annexures - 'K' & 'K (I)'**.

Corrections relating to remittances originated at various Divisions were also intimated to the concerned Treasury Officers by this office for issue of correction slips. Details of requisitions for correction called for and awaited, are given in **Annexures 'L'** The misclassifications on the part of Treasury Offices not only disrupts the sequence of preparation of monthly accounts, but also result in wastage of time and avoidable correspondence.

**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.s, Directorate and Government through web based Software System.
- (iii) Treasury Officers are linked with Agency Bank 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. However, full implementation of e-Receipt Systems is yet to be made. This office is in touch with Director, Treasuries & Accounts on this issue to sort out the problems involved. It is worth mentioning that consent of Reserve Bank of India for operation of Cyber treasury has not yet been obtained.



## PART-3

### **Defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices during the year 2013-14.**

#### **3.1 Treasuries/Sub Treasuries inspected during the year 2014-15.**

Details of Treasuries/Sub Treasuries inspected during the year 2014-15 are given in **Annexure 'M'**

#### **3.2 Outstanding paras of Inspection Reports.**

338 Paras/Sub Paras of previous years, including overpayment paras on account of Pensionary benefits are still pending for want of final compliance. 513 paras have been added in the year 2014-15 during the Inspection of 22 Treasuries and 60 Sub-treasuries detailed in **Annexure-'N'**

Director Treasuries and Accounts have been apprised of the year wise/District wise analysis of outstanding Inspection Reports and old paras therein for monitoring and their early compliance.

##### **3.2.1 Non Submission of initial replies in time.**

Under Rule 1.16 of Punjab Treasury Rules and Subsidiary Treasury Rules Volume-I, initial reply is required to be submitted within one month of issuance of Inspection Report, but it has been noticed that out of 22 Treasuries only a few Treasury Officers submitted their initial replies of the inspection reports in time. Treasuries who have taken more than three months time to submit the initial reply or not submitted reply are detailed in **Annexure 'O'**

#### **3.3 Overpayment on account of disbursement of Pension/Family Pension and other Pensionary benefits made by Banks/Treasury Officers and Asstt. Treasury Officers.**

While checking the bank scrolls and other relevant record, during the course of inspection by the Inspection Party of this office in the year 2014-15, revealed that heavy amounts of overpayments have been made by the various banks to which the work has been entrusted. Overpayments have also been made by the Treasury Officers and Asstt. Treasury Officers. This has happened due to non observance/incorrect interpretation of rules/orders issued by State Government. This needs to be looked into on priority basis to curb the loss to exchequer. Overpayments made by Banks are detailed in **Annexure 'P'** and overpayments made by Treasury Officers and Asstt. Treasury Officers in **Annexure-'P(I)'**.

#### **3.4 Improper maintenance of Pension Payment Order Register and Pension Payment Orders.**

According to Rule 4.93 of Punjab Treasury Rules and Subsidiary Rules Volume-I, maintenance of Pension Payment Order register serves as Index to order. During the inspection, it was observed that Pension Payment Order register has not been maintained in some of the Treasuries and if maintained, contained partial information. Thus status of the payment of pension for want of detailed information, cannot be ascertained which can lead to overpayments.

Discrepancies have also been noticed in maintenance of pension payment orders which also is a serious lapse and these discrepancies are persistent in some of the



Treasuries. Treasury Officers were requested to maintain the Pension Payment Order Register with detailed information and such register should be reviewed and updated from time to time and to keep the copies of Pension Payment Orders in safe custody.

Defaulter Treasuries are Ambala, Chandigarh, Faridabad, Jagadhri, Jhajjar, Jind, Kurukshetra, Kaithal, Karnal, Panchkula, Panipat, Rohtak and Sonapat.

### **3.5 Non-revalidation of Authorities of Payment of Gratuity, Family Pension and Commuted Value of Pension.**

During the Inspection of record of various Treasuries/ Sub-treasuries it has been noticed by the Treasury Inspection Party that some authorities received from the Accountant General's Office on account of Gratuity, Family Pension and Commuted Value of Pension are lying pending and no payments have been made to the retirees /family pensioner. Even the validity of the authority elapsed and no action has been taken in this regard for their revalidation or any other action required therein by the Treasury Officer shown in **Annexure 'Q'** Earnest efforts need to be taken in this regard.

### **3.6 Less Payment of Family Pension/ Pension.**

Less Payment has been made to the Family Pensioners/Pensioners by the Treasury Officers. Treasury Officers must ensure to make correct payment according to rules and Government notifications issued from time to time to the concerned Family Pensioners/Pensioners, detailed in **Annexure 'R'**

An urgent action required to avoid financial hardships.

### **3.7 Irregularities in Remittances in the New Pension Scheme.**

New Pension Scheme was introduced on 11th December 2008 and is applicable to the employees appointed on or after 1st January, 2006. Under this scheme, 10% of Basic Pay and Dearness allowance is deducted from the salary and equivalent amount of Govt. share has to be deposited in the PRAN (Permanent Retirement Account Number) allotted to the employee by the Treasury Officer through National Security Depository Limited. While scrutinizing the record of treasuries, it has been noticed that some Treasury Offices have not reconciled the accounts and there are differences in the remittances. In some cases, deposit is more than the contribution and in some cases contribution is less than the deposit. Such discrepancies are found in the Treasuries Ambala, Gurgaon, Jhajjar, Jind, Kurukshetra, Nuh, Panchkula, Panipat, Rohtak & Sonapat.

### **3.8 Improper maintenance of Personal Deposit Accounts**

#### **(i) Non Operative Accounts**

Non-operative accounts for more than three years needs to be closed. It has been observed that Personal Deposit Accounts which have not been operative from long time, balances have not been deposited in Govt. Account/written off and no action was initiated to pursue with the departments concerned for closing inoperative accounts. Treasuries involved are detailed in **Annexure 'S' Column-(i)**.

**(ii) Non- Reconciliation of balances**

Reconciliation of balances have not been done by the Treasury Officers and have also not been attested by the Treasury Officers. Treasuries involved are detailed in **Annexure 'S' Column-(ii)**.

**(iii) Non maintenance of record**

Proper record of Personal Deposit Accounts have not been maintained by the Treasury Officers in the absence of which record cannot be checked and loop holes cannot be plugged in and there is a risk of fraud also. Treasuries involved are detailed in **Annexure 'S' Column-(iii)**.

**(iv) Scheme wise detail**

Scheme-wise detail of Personal Deposit Accounts have not been given in the concerned register. Treasuries involved are detailed in **Annexure 'S' Column-(iv)**.

**(v) Closing of Personal Deposit Account at the end of financial year.**

As per rule 12.7 of Punjab Financial Rules Volume-I Personnel Deposit Accounts opened by debit to the consolidated Fund are required to be closed at the end of Financial year by minus debit of the balance but such accounts were not closed at the end of Financial Year. Treasuries involved are detailed in **Annexure 'S' Column-(v)**.

**(vi) Non Submission of Plus Minus Memo.**

According to rule 13.5 of Punjab Financial Rules Volume-I, plus and minus memo should be prepared and submitted to the Accountant General Office along with monthly account. During the inspection of various treasuries, it has been noticed that Plus Minus Memo's are not being submitted or submitted late to the Accountant General Office by the Treasury Officers. Treasuries involved are detailed in **Annexure 'S' Column-(vi)**.

**3.9 Inspection of Treasury not Conducted by the Commissioner/ Deputy Commissioner.**

In addition to Inspection of Treasuries/Sub-Treasuries carried out by the Inspection Party of the Accountant General's office, inspection is also to be conducted out once in a year by the Commissioner concerned or his Assistant and is also by Deputy Commissioner or his Assist at least once in six months according to Rule 1.1 and 1.15 of Punjab Treasury Rules and Subsidiary Treasury Rules Volume-I respectively and the final orders passed on therein have to be summarized by the Accountant General and included in the Annual Review on the working of Treasuries. It has been noticed that Inspection was not carried out by Commissioner/Deputy Commissioner in the Treasuries/Sub-Treasuries. These treasuries are Bhiwani, Delhi, Fatehabad, Gurgaon, Hissar, Jagadhari, Jhajjar, Jind, Karnal Rewari and Sirsa.



**3.10 Maintenance of record of Stamps/Stamp Papers.**

During the course of inspection of treasuries, following discrepancies have been noticed:

- (a) Without valid license, local vendors are being issued stamps and stamp papers. These Treasuries are Fatehabad, Hissar Narnaul and Sonapat.
- (b) As per Rule 1.2 of Punjab Treasury Rules and subsidiary Treasury Rules Volume-I the Treasury Officer is personally responsible to the Govt. for correct accounting of all money received & disbursed and for safe custody of cash, it has been noticed that Treasury Officers are not maintaining and checking the record of Stamps/Stamp Papers of Licensed Vendors. These Treasuries are Bhiwani, Faridabad, Hissar, Kurukshetra, Narnaul and Panchkula.
- (c) **Stamps/Stamp Papers destroyed by Termite.**

While Inspecting Jhajjar Treasury it has been noticed that stamp papers/ stamps have been destroyed worth ₹1,01,15,590/- by termite which is a serious lapse on the part of Treasury Officer causing financial loss to the exchequer. According to Rule 1.2 of Punjab Treasury Rules and subsidiary Treasury Rules Volume-I and 15.7 of Punjab Financial Rule Volume-I, Head of an office or any other officer entrusted with the stores of any kind should take special care for arranging safe custody of valuables in the Treasury. *Immediate action is required in this regard to control further loss and action against the defaulter by the Administration.*

**3.11 Missing Vouchers.**

List of missing vouchers was handed over to the Treasury Officers namely Hissar, Jagadhri, Karnal, Narnaul and Painpat but no Missing Vouchers were provided. Rule 3.17 of Punjab Financial Rules Volume-I, provides that Treasury Officer should ensure that all the vouchers are attached with the monthly account. Accuracy of account cannot be achieved with missing vouchers.

**3.12 Regarding Revenue Deposit and Civil Court Deposits.**

- (a) Revenue Deposit/Civil Court Deposits register was not provided by the Hissar Treasury Officer, in the absence of which balances could not be verified.
- (b) **Revenue Deposit/Civil Court Deposit lapsed statement**

Revenue Deposit/Civil Court Deposit remained unclaimed for more than three complete Financial Years shall at the close of March each year be credited to the Govt. Accounts and list of such lapsed deposit should be sent to Accountant General (A&E) Haryana immediately after 31 March. Defaulter Treasuries are Bhiwani, Kaithal.

**3.13 Non revalidation of GPF Payment Authorities.**

General Provident Fund Authorities sent by Accountant General's Office are lying pending without making the payment. Some of these are lying pending for more than six months and are time barred. Treasury Officers have not taken any action to get these authorities revalidated. Treasuries involved are Ambala, Faridabad, Gurgaon, Jagadhari, Kaithal, 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 31.3.2015

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

<b>Jhajjar</b>	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
<b>Jind</b>	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
<b>Kaithal</b>	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.
<b>Karnal</b>	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.
<b>Kurukshetra</b>	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
<b>Mewat</b>	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
<b>Mohindergarh</b>	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
<b>Panchkula</b>	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



<b>Panipat</b>	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.
<b>Rewari</b>	Rewari Treasury Bawal Sub-Treasury Kosli Sub-Treasury	Banking Banking Banking	State Bank of India State Bank of India Central Bank of India
<b>Rohtak</b>	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
<b>Sirsa</b>	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
<b>Sonepat</b>	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
<b>Yamuna Nagar</b>	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

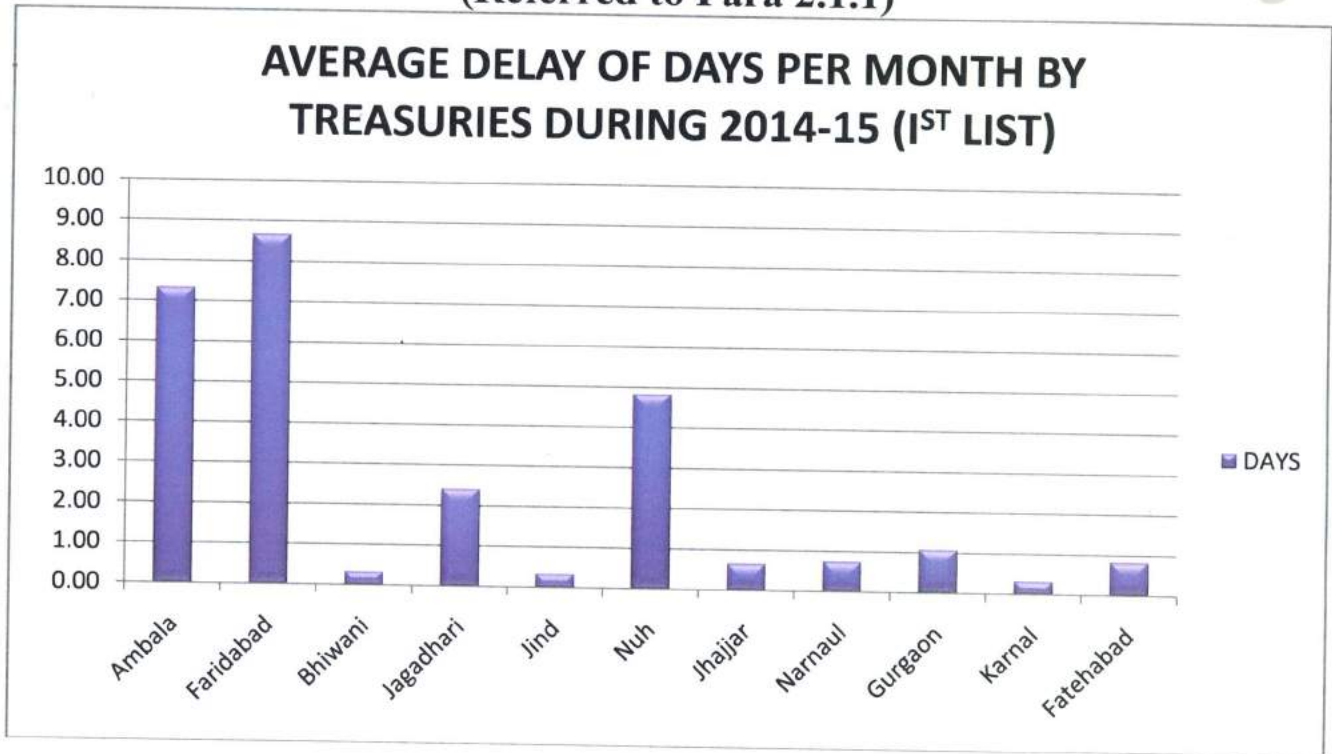


**Annexure – ‘B’**  
**(Referred to Para-2.1)**

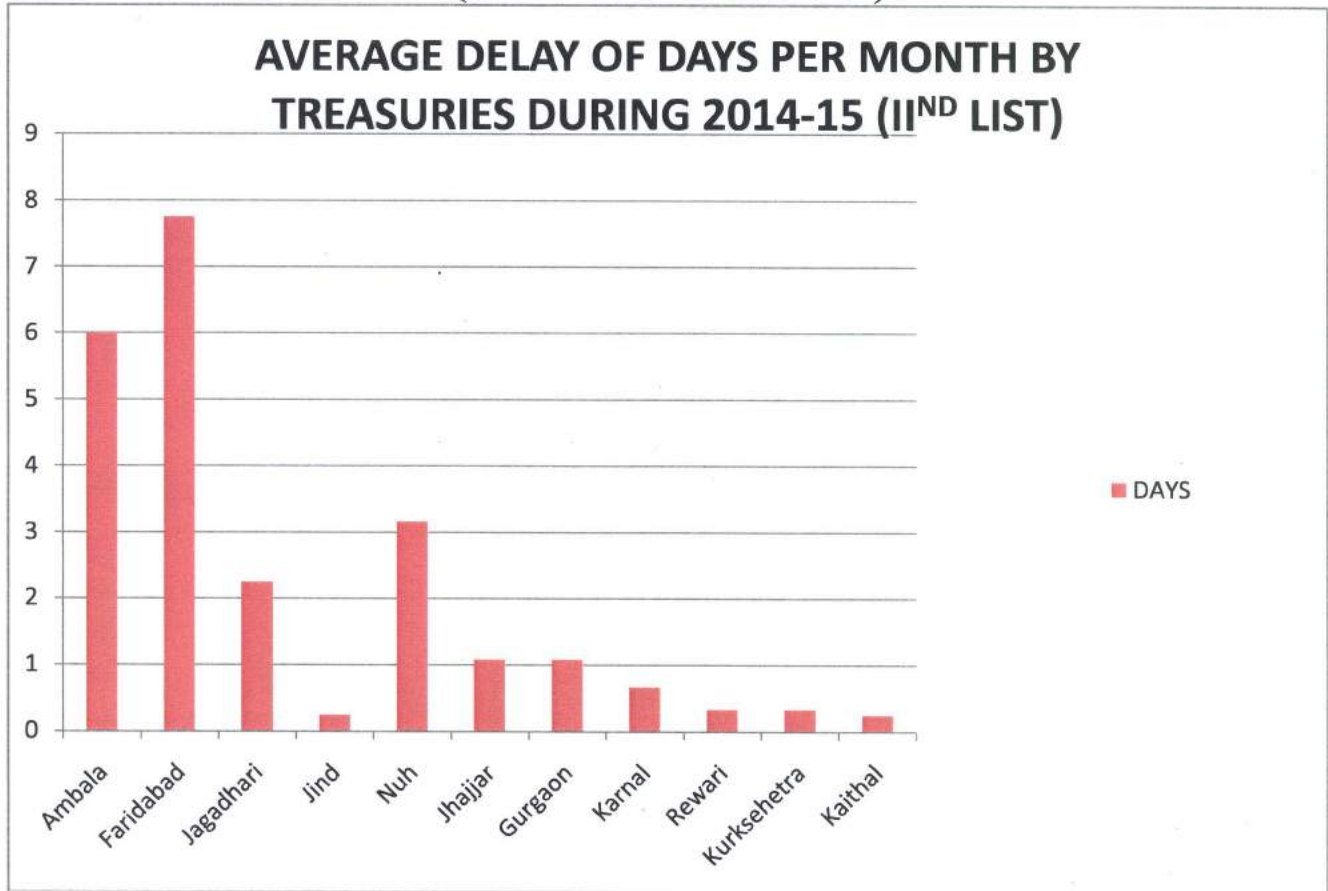
**List of items showing difference in accounts and placed under the “Credit Suspended”**

<b>Sr. No.</b>	<b>Name of Treasury</b>	<b>Month</b>	<b>Reasons of Difference in cash Account</b>	<b>Amount (₹)</b>
1.	Faridabad	01/2014	Difference in amount shown in Closing Abstract and list of Receipt	(-) 6334.27
2.	Faridabad	01/2014	Wrongly booked under M.H.8658-102-01(Treasury Suspense)	25.00
			<b>Total</b>	<b>(-) 6309.27</b>

**CHART-I**  
**(Referred to Para 2.1.1)**



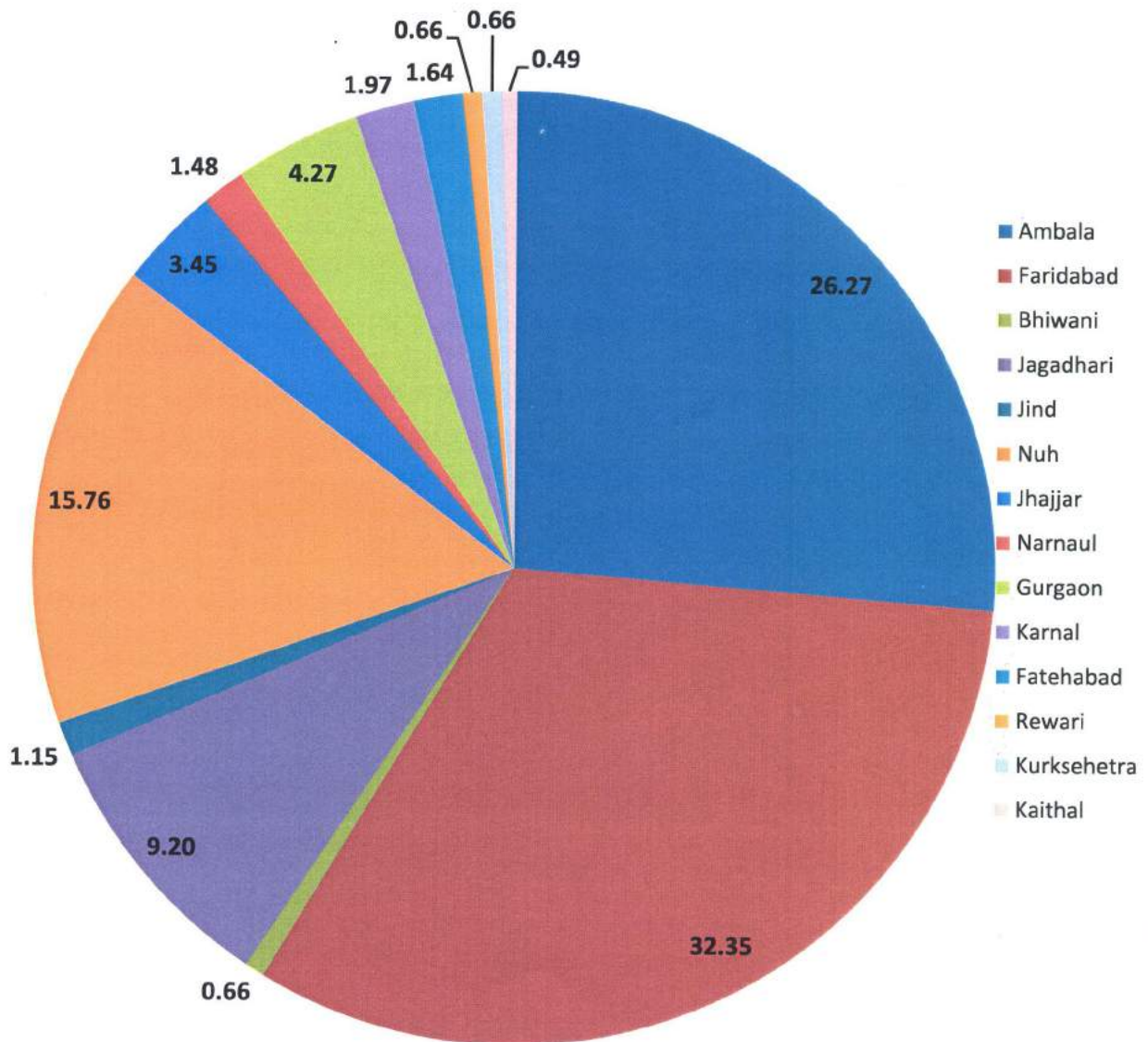
**CHART-II**  
**(Referred to Para 2.1.1)**





**CHART-III**  
(Referred to Para 2.1.1)

**DELAYED PERCENTAGE IN SUBMISSION OF  
ACCOUNTS BY TREASURIES DURING 2014-15**



## 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 03/2015**

Name of Treasury	Year	Total No of Vouchers	Amount involved (₹)
AMBALA	2001-02	01	1000
	2003-04	03	12265
	2004-05	04	220002
	2005-06	06	46085
	2008-09	03	270015
	2010-11	04	168209
	2011-12	20	1272779
	2012-13	16	4548007
	2013-14	108	15321431
	2014-15	49	8851120
<b>Total 214</b>			<b>30710913</b>
BHIWANI	2006-07	01	4831
	2007-08	01	245935
	2008-09	19	754636
	2009-10	50	1141748
	2010-11	21	2017964
	2011-12	118	11419362
	2012-13	128	11341745
	2013-14	30	2159367
	2014-15	27	3632524
<b>Total 395</b>			<b>32718112</b>
CHANDIGARH	2000-01	01	12629
	2004-05	01	1000
	2008-09	01	20690
	2009-10	01	118933

	2011-12	14	448701
	2012-13	01	39296
	2013-14	03	522899
	2014-15	02	512247
		<b>Total 24</b>	<b>1676395</b>
FARIDABAD	2002-03	01	27847
	200506	01	52818
	2007-08	02	68679
	2008-09	01	5479689
	2009-10	07	313110
	2010-11	41	2526493
	2011-12	33	4255530
	2012-13	171	22415540
	2013-14	31	3539935
	2014-15	18	735134
		<b>Total 306</b>	<b>39414775</b>
FATEHABAD	2006-07	01	35226
	2011-12	02	56945
	2012-13	01	31980
	2013-14	05	370334
	2014-15	06	6224484
		<b>Total 15</b>	<b>6718969</b>
GURGAON	1999-00	01	2544
	2001-02	01	10
	2004-05	01	560
	2005-06	03	419075
	2006-07	03	35415
	2007-08	05	444279
	2008-09	05	833036
	2009-10	23	1300400
	2010-11	05	16746536
	2011-12	26	5053021



	2012-13	09	1123635
	2013-14	24	13549652
	2014-15	39	14774939
		<b>Total 145</b>	<b>54283102</b>
HISSAR	2001-02	01	2897
	2005-06	01	3600
	2009-10	07	135267
	2010-11	06	236842
	2011-12	78	6646379
	2012-13	130	21273700
	2013-14	15	1669302
	2014-15	10	2143571
		<b>Total 248</b>	<b>32111558</b>
JAGADHARI	2005-06	01	142500
	2006-07	03	202900
	2008-09	07	351794
	2009-10	02	154380
	2010-11	04	80037
	2011-12	16	1722140
	2012-13	24	2075768
	2013-14	03	68610
	2014-15	12	1698855
		<b>Total 72</b>	<b>6496984</b>
JHAJJAR	2000-01	01	1800
	2002-03	01	15
	2003-04	01	840
	2004-05	01	1014
	2007-08	03	14607
	2008-09	04	136743
	2010-11	01	19338
	2011-12	04	178910
	2012-13	21	937244

	2013-14	07	65447
	2014-15	11	1437686
		<b>Total 55</b>	<b>3382676</b>
JIND	2010-11	03	235894
	2011-12	03	357692
	2012-13	02	117039
	2013-14	02	167115
		<b>Total 10</b>	<b>877740</b>
KAITHAL	2004-05	01	1000
	2007-08	02	65452
	2008-09	04	313086
	2009-10	05	290179
	2010-11	03	78921
	2011-12	14	727381
	2012-13	18	1358155
	2013-14	06	506866
	2014-15	02	1612102
		<b>Total 55</b>	<b>4953142</b>
KARNAL	2001-01	06	15054
	2001-02	02	11831
	2005-06	10	679832
	2006-07	04	82176
	2007-08	13	597260
	2008-09	13	483188
	2009-10	05	508397
	2010-11	411	36166091
	2011-12	61	4807189
	2012-13	342	40014368
	2013-14	71	20489448
	2014-15	30	3549934
		<b>Total 968</b>	<b>107404768</b>
KURUKSHETRA	2000-01	01	100



	2011-12	11	1884021
	2012-13	01	85416
	2013-14	07	1503205
	2014-15	02	102042
	<b>Total</b>	<b>22</b>	<b>3574784</b>
NARNAUL	1999-00	01	1018086
	2005-06	36	746881
	2008-09	01	31000
	2009-10	04	144338
	2010-11	02	132489
	2011-12	31	1134109
	2012-13	10	858647
	2013-14	06	2358246
	2014-15	01	32258
	<b>Total</b>	<b>92</b>	<b>6456054</b>
NUH	2008-09	01	99510
	2011-12	07	1567189
	2012-13	16	1885148
	2013-14	08	1226296
	2014-15	18	1364459
	<b>Total</b>	<b>50</b>	<b>6142602</b>
PANCHKULA	2000-01	01	39328
	2003-04	02	11110
	2006-07	03	111814
	2007-08	03	989819
	208-09	01	12840
	2009-10	14	748347
	2010-11	25	1503019
	2011-12	14	924214
	2012-13	14	564843
	2013-14	11	417125
	2014-15	01	139147

		<b>Total</b>	<b>89</b>	<b>546160</b>
PANIPAT	1999-00		02	32044
	2005-06		01	2585661
	207-08		01	20000
	2008-09		03	62222
	2009-10		04	897722
	2010-11		21	1535788
	2012-13		38	2292381
	2013-14		07	251310
	2014-15		17	3031413
		<b>Total</b>	<b>94</b>	<b>10708541</b>
REWARI	2005-06		02	11001
	207-08		01	45000
	2009-10		04	272265
	2010-11		13	668354
	2011-12		57	2628669
	2012-13		37	4265537
	2013-14		27	3239879
	2014-15		15	861050
		<b>Total</b>	<b>156</b>	<b>11991755</b>
ROHTAK	2002-03		01	400
	2003-04		02	112858
	2004-05		01	15760
	2005-06		04	1557935
	2007-08		02	253160
	2008-09		06	260387
	2010-11		01	44681
	2011-12		104	8249577
	2012-13		46	3980791
	2013-14		11	1825940
	2014-15		18	3121386
		<b>Total</b>	<b>196</b>	<b>19422875</b>



SIRSA	2004-05	01	15728
	2005-06	01	1505000
	2006-07	01	2000
	2008-09	06	440677
	2009-10	01	25364
	2010-11	01	55500
	2011-12	09	836373
	2012-13	32	2780907
	2013-14	18	2247594
	2014-15	09	1939850
<b>Total</b>		<b>79</b>	<b>9848993</b>
SONEPAT	2003-04	01	1824
	205-06	01	11686
	2006-07	02	139633
	2008-09	02	138736
	209-10	03	328133
	2010-11	03	146153
	2011-12	71	5379773
	20121-13	19	495143
	2013-14	10	378833
	2014-15	19	2062498
<b>Total</b>		<b>131</b>	<b>9082412</b>
<b>Grand Total</b>		<b>3416</b>	<b>403438756</b>

## Annexure –‘D’

(Referred to in Para-2.3)

Detail of outstanding Abstract Contingent Bills up to 03/ 2015

Sr. No.	Month	Major Head	Name of Treasury	Amount (₹)
1.	01/2013	2056	Panchkula	20000000
2.	02/2015	2401	Karnal	7858316
3.	03/2015	2014	Karnal	2220000
4.	03/2015	2014	Hissar	1332007
5.	03/2015	2052	Chandigarh	10118700
<b>Total</b>				<b>41529023</b>



## Annexure –‘E’

(Referred to in Para-2.4)

Statement showing the details of Debit Missing Vouchers during the year 2014-15

Name of Treasury	Month	Total No of Vouchers	Amount involve (₹)
AMBALA	04/2014	08	2438551
	05/2014	09	1727797
	06/2014	01	251104
	07/2014	04	506000
	09/2014	06	650000
	10/2014	04	482400
	11/2014	07	1000000
	01/2015	03	1817321
	02/2015	02	720000
<b>Total 44</b>			<b>9593173</b>
BHIWANI	04/2014	02	303687
	05/2014	07	2061841
	06/2014	03	799559
	10/2014	03	565000
	11/2014	02	290000
	01/2015	03	1440000
	02/2015	02	980403
<b>Total 22</b>			<b>6440490</b>
CHANDIGARH	08/2014	01	100000
	11/2014	01	60000
<b>Total 02</b>			<b>160000</b>
DELHI	04/2014	01	219488
	<b>Total 01</b>		<b>219488</b>
FARIDABAD	04/2014	06	1216000
	05/2014	02	510000
	07/2014	02	390000

	08/2014	02	423000
	11/2014	02	480000
	02/2015	01	748156
		<b>Total 15</b>	<b>3767156</b>
FATEHABAD	06/2014	02	855453
	07/2014	02	713356
	11/2014	02	483000
	12/2014	02	270000
		<b>Total 08</b>	<b>2321809</b>
GURGAON	05/2014	01	277763
	06/2014	08	6361338
	07/2014	01	210000
	08/2014	09	4803854
	09/2014	02	145000
	10/2014	02	293000
	11/2014	11	4131402
	12/2014	01	250000
	01/2015	08	3190187
	02/2015	02	496000
	03/2015	02	1069133
			<b>Total 47</b>
HISSAR	05/2014	12	3712157
	06/2014	03	380000
	07/2014	02	230000
	08/2014	01	60000
	09/2014	01	125000
	10/2014	01	290000
	11/2014	03	990800
	12/2014	03	320000
	02/2015	01	60000
		<b>Total 27</b>	<b>6167957</b>
JAGADHARI	04/2014	04	600000



	05/2014	03	1085812
	08/2014	01	100000
	09/2014	03	405000
	11/2014	03	506655
	12/2014	01	20000
	01/2015	08	1772210
	02/2015	04	2342256
		<b>Total 27</b>	<b>6831933</b>
JHAJJAR	06/2014	01	709453
	07/2014	01	42000
	08/2014	01	165000
	09/2014	03	1125000
	10/2014	05	584736
	11/2014	03	850000
	12/2014	01	20000
	02/2015	01	99000
		<b>Total 16</b>	<b>3595189</b>
JIND	05/2014	03	285000
	06/2014	07	1430251
	09/2014	01	139198
	10/2014	02	174000
		<b>Total 13</b>	<b>2028449</b>
KAITHAL	05/2014	01	120000
	06/2014	01	65000
	09/2014	03	310000
	12/2014	01	100000
		<b>Total 06</b>	<b>595000</b>
KARNAL	04/2014	18	3352273
	05/2014	02	780100
	06/2014	02	750000
	07/2014	10	1220989
	08/2014	11	1945000

	09/2014	09	906065
	10/2014	03	757124
	11/2014	42	9228200
	12/2014	02	200000
	02/2015	01	190000
	03/2015	07	1194000
<b>Total</b>		<b>107</b>	<b>20523751</b>
KURUKSHETRA	05/2014	03	398456
	06/2014	01	50000
	07/2014	02	255000
	09/2014	02	365824
	01/2015	01	690000
<b>Total</b>		<b>09</b>	<b>175980</b>
NARNAUL	09/2014	02	180000
	11/2014	06	566000
	12/2014	04	1060000
	01/2015	01	880000
	02/2015	04	460000
	03/2015	02	533000
<b>Total</b>		<b>19</b>	<b>3679000</b>
NUH	05/2014	02	150000
	07/2014	03	270000
	09/2014	06	745000
	10/2014	01	350000
	11/2014	06	566000
	12/2014	02	810000
	01/2015	01	100000
	02/2015	01	100000
<b>Total</b>		<b>22</b>	<b>3091000</b>
PANCHKULA	05/2014	01	50000
	07/2014	04	505000
	10/2014	03	2750000

	12/2014	03	287330
	01/2015	01	63000
	02/2015	01	183000
		<b>Total 13</b>	<b>3838330</b>
PANIPAT	04/2014	01	140000
	09/2014	02	110000
	12/2014	01	100000
	01/2015	01	648709
	02/2015	02	1104204
		<b>Total 07</b>	<b>2102913</b>
REWARI	05/2014	05	810000
	07/2014	02	110000
	08/2014	03	1440215
	09/2014	02	100000
	01/2015	03	575000
	03/2015	01	600000
		<b>Total 16</b>	<b>3635215</b>
ROHTAK	05/2014	02	346642
	06/2014	01	205000
	07/2014	03	533000
	08/2014	01	127000
	09/2014	10	1401952
	10/2014	03	680000
	11/2014	02	650000
	12/2014	02	550000
	01/2015	03	730000
	03/2015	07	2830961
		<b>Total 34</b>	<b>8054555</b>
SIRSA	06/2014	03	1440000
	07/2014	06	692000
	08/2014	04	400000



	09/2014	04	780000
	11/2014	04	526000
	02/2015	01	100000
	03/2015	07	3176926
		<b>Total 29</b>	<b>7114926</b>
SONEPAT	05/2014	08	3345780
	06/2014	03	920000
	08/2014	01	100000
	10/2014	02	210000
	11/2014	01	126000
	12/2014	02	210000
	01/2015	07	1725303
	02/2015	03	1379500
		<b>Total 27</b>	<b>8016583</b>
		<b>Grand Total 511</b>	<b>12,31,80,574</b>