



सत्यमेव जयते

S.S.Dudhwal, IAAS  
Sr. Dy. Accountant General (A/cs)

REGD.

कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी), हरियाणा  
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अ.शा. पत्र सं. / D.O. No FM(C)/2-13/Annual Review/2014-15/430

दिनांक / Dated : 29/09/2014

Dear Shri Kumar Sir,

Treasury is an important unit of a State through which the cash transactions of the Government are carried out. Resources of the State are collected, disbursed and accounted for through the treasuries. Codes, manuals and administrative procedures have been devised by the State Government for smooth functioning of the treasuries. Any deviation from these rules and procedures on the part of the treasuries adversely affects the entire process of financial accountability. Basically, treasury is the backbone of the State Government through which financial administration is conducted. With a view to monitor the working of treasuries, a review is conducted by this office annually and the report thereof sent to the State Government.

The enclosed "Annual Review on the working of treasuries" in Haryana for the year 2013-2014 has been compiled in three parts. Part II contains a brief analysis of deficiencies noticed during compilation of accounts in this office. Part III incorporates irregularities noticed during the inspection of treasuries by this office. The review is intended to focus attention of the Govt. to the short-comings, irregularities and omissions noticed in the working of treasuries.

I shall be grateful if you could kindly take a note of the contents of the Review and arrange for suitable remedial measures at appropriate level to avoid recurrence of irregularities and omissions in future by the treasuries and sub-treasuries.

Encl: As stated

With high regards

Yours sincerely,

(S.S.Dudhwal)

Shri Harinder Kumar, IRS  
Director, Treasury & Accounts Haryana,  
30 Bays Building, Sector 17-C,  
Chandigarh.

Mr. Hanish

## PART-1

### Introductory

1.1 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 2014. All the Treasuries/Sub-Treasuries are banking ones. In addition, the State Government has implemented e-Receipt System and Chandigarh Treasury has been declared as Cyber Treasury of e-Receipt 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 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 2014 is given below:-

<b>Sanctioned Strength</b>	<b>Persons in position</b>	<b>Trained</b>	<b>Untrained</b>
935	541	541	-

## PART-2

### **Defects 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' & 'B-I'**

##### **2.1.1 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. During the year, in 141 cases accounts from various Treasuries (Ist list of payment in 64 cases and IInd list of payment in 77 cases) were received late by four to 15 days. Particularly, accounts of Ambala Treasury were received late by 04 to 26 days every month. Hence only 73% 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 list showing the delay in submission of Ist and IInd lists of accounts by more than three days is given in **Annexures 'B-II' & 'B-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 their 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.

##### **2.1.3 Booking of expenditure not in accordance with Budget Provision**

It has been noticed that though the Budget Provision under the Major head '7610' was made in the State Budget for the year 2013-14 under various schemes but the booking of expenditure incurred was not in accordance with the budget as per details given below:-

<b>Scheme for which budget allocated</b>	<b>Scheme against which expenditure incurred/booked</b>
<b>201 House Building Advances</b> 97-Advances to Govt. Servants AIS Officer (Plan)	
98-Advances to Ministers, Dy. Ministers, State Ministers, Presiding Officers & State Legislators (Non Plan)	

99-Advances to Govt. Servants other than AIS Officers (Non Plan) DT-98-Advances under Discretionary Quota & 99-Advances other than Discretionary Quota	<b>201 House Building Advances</b> 99-Advances to Govt. Servants other than All India Services Officer (Plan) DT-99-Advances other than Discretionary Quota (Plan)
<b>202-Advance for purchase of Motor Conveyances</b> 97-Advances to Govt. Servants AIS Officers	
98-Advances to Ministers, /Dy. Ministers, State Ministers, Presiding Officers & State Legislators for purchase of Motor Conveyance	
99-Advances for purchase of Motor Conveyance other than Ministers and State Legislators DT-98-Advances under Discretionary Quota (Non Plan)	<b>202-Advance for purchase of Motor Conveyances</b> 99-Advances for purchase of Motor Conveyance other than Ministers and State Legislators DT-99-Advances other than Discretionary Quota (Non Plan)

## 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 that "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 be that for a specific remittance". But while posting/validating the accounts vouchers wise, some vouchers were found missing. Moreover, these were not arranged in numerical order. In certain cases the Voucher No. were not indicated on the face of voucher. Regular correspondence with Director, Treasuries & Accounts Haryana, and frequent visits to concerned quarters, 2373 Vouchers involving ₹29.71 crore 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 ₹2,00,00,000/-

drawn in January 2013 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 and Exit Conferences held in May 2013 and August 2013 respectively and also was mentioned in 'Notes to Accounts' to Finance Accounts 2012-13.

**2.4 Non furnishing of Challans/ Cash details relating to 8009- State Provident Fund, 01-Civil 101-General Provident Funds**

Balances are lying unadjusted and placed under suspense as neither the supporting challans are enclosed nor complete cash details given in the Monthly Civil Account, under the Major Head 8009 State Provident Fund, 01-Civil, 101-General Provident Funds. As a result, 19 items amounting to ₹02.44 lakh of GPF subscriptions remained unposted. **Annexure 'E'** gives the details of Treasuries responsible for such lapses. *These are required to be settled expeditiously to enable this office to clear this amount from the Suspense Head.*

**2.5 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 ₹ 35.93 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 2014. Year wise details of the items of difference between two sets of figures is given in **Annexure 'F'**.

**2.6 Misclassification of expenditure under Revenue and Capital**

In terms of Rule 30 of Government Accounting Rules, 1990, Expenditure of a Capital nature to be classified in the Capital Section shall broadly be defined as expenditure incurred with the object of either increasing concrete assets of a material and permanent character or of reducing recurring liabilities while Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. The accounts deviate from the above principles as detailed below:-

Sl. No.	Nature of misclassification	Impact
1	Incurred an amount of ₹1,36.45 crore towards Minor Works under Capital Section	Revenue Deficit was understated by ₹1,36.45 crore
2	Incurred an amount of ₹4.65 crore towards Major Works under Revenue Section	Revenue Deficit was overstated by ₹4.65 crore

**2.7 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 2013-14 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.*

## 2.8 Non - operational Personal Ledger Accounts

As per rule 12.7 of Punjab Financial Rules Volume-I, all balances unclaimed for more than three complete Accounts 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 Account are created by debit to the Consolidated Fund should be closed at the end of financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund. Few instances of non compliance are given in **Annexure 'H'**.

Strict instructions need to be issued to all the Treasury Officers in this regard.

The position of Personal Deposit Accounts during the year 2013-14 was as under:-

Opening Balance		Addition		Clearance		Closing Balance	
No. of accounts	Amount	No. of accounts	Amount	No. of accounts	Amount	No. of accounts	Amount
245	233.95	21	43.57	24	40.74	242*	236.78

\* Out of 242, 67 are operative and 175 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.

## 2.9 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 so 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 31-03-2014 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.*

**2.10 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' & 'J (I)'** 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 2013-14. Few such examples are shown in **Annexures - 'K' & 'K (I)'**.

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

**2.11 Status of Computerization of Treasuries**

- (i) All the Treasuries and Sub-Treasuries are computerized.
- (ii) All the Treasuries are connected with D.D.O.s, Directorate and Government through web based Software System.
- (iii) Treasury Officers are linked with Agency Bank through e-mail under Electronic Payment System (EPS) project. Payments are being made directly to the payees account through this mode.
- (iv) The State 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. The Cyber Treasury is being treated as 23<sup>rd</sup> Treasury (as an addition to already existing 22 Treasuries in VLC database). It is worth mentioning that consent of Reserve Bank of India for operation of Cyber treasury has not yet been obtained.

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**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 2013-14**

Details of Treasuries/Sub-Treasuries inspected during the year 2013-14 is given in **Annexure "M"**

**3.2 Outstanding Inspection Reports and outstanding paras**

126 Inspection Reports and 438 paras/sub-paras of previous years including paras of overpayments made to the pensioners and family pensioners are outstanding for want of final replies. 515 paras of 22 Inspection Reports have been added during the year 2013-14 as detailed in **Annexure "N"** *Compliance of these needs to be made at the earliest.*

**3.2.1 Non submission of initial replies**

Records of all the 22 Treasuries for 2012-13 were inspected during the year 2013-14. As required under Rule 1.16 of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, first reply is required to be submitted within one month of the issue of the Inspection Report. Out of 22 Treasuries, 13 Treasuries detailed in **Annexure "O"** have taken more than three months to submit the initial reply.

**3.3 Overpayments on account of disbursement of Pension/Family Pension/Death-cum-Retirement Gratuity/Commutation of Pension**

Treasury is the basic unit of financial administration of a State. Cash management requires strict adherence to prescribed rules and procedures in handling and retention of cash. Inspection of District Treasuries including Sub-Treasuries for the year 2012-13 revealed overpayment of pensionary benefits of ₹.5551528/-by Treasury officers/Sub-Treasury Officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government, non deduction of commuted value of a portion of Pension, Family Pension, and overpayment of Death-cum-Retirement Gratuity as shown in **Annexure-"P"**. *This needs to be looked into on priority basis.*

**3.3.1 Improper maintenance of record of recovery from Death cum Retirement Gratuity**

It has been noticed during the Treasury Inspection that some of the Treasury Officers/Sub-Treasury Officers are not maintaining the record pertaining to recoveries made from the Death-cum-Retirement Gratuity properly. In the absence thereof it cannot be ensured as to, whether the amount has been recovered or not, which is a serious lapse. This deficiency persists in the Treasuries/Sub-Treasuries detailed in the **Annexure "Q"**



### 3.3.2 Non payment of Commuted Value of Pension authorized by Accountant General Office.

(ii)

During the scrutiny of the record of various Treasuries it has been noticed that payments of commuted value of pension on Commutation authorities received from Accountant General's Office were not made for long in **Fatehabad and Adampur (Hissar)** Sub-Treasury.

Earnest efforts need to be made in taking appropriate action expeditiously.

3.5

### 3.3.3 Non payment of Gratuity

As per 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 has been taken in that regard in **Ambala, Adampur, Hansi (Hissar), Jind, Jhajjar, Gharaunda (Karnal) Kaithal, Samalkha (Panipat), Ateli (Narnaul) Treasuries/Sub Treasuries.**

The matter needs to be looked into urgently and follow up action be taken as required.

### 3.3.4 Pension Payment Register and Guard File

(i) According to 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. It has been noticed that Pension Payment Orders Registers have not been maintained properly in Form S.T.R.-35 in the absence of which risk of overpayment is very high. This irregularity exists in **Kaihtal, Narnaul & Fatehabad.**

3.6

(ii) Pension Payment Order Guard File has not been maintained by the Treasury Officer **Ambala Naraingarh (Ambala) Pillukhera (Jind) Shahbad (Kurukshetra),** in the absence of which verification of record is very difficult and possibility of overpayment cannot be ruled out.

### 3.4 Discrepancies in remittances made under New Pension Scheme

3.7

(i) New Pensions Scheme was introduced vide Haryana Govt. notification no. 1/1/2004-1 Pension dated 11<sup>th</sup> December, 2008 and is applicable to the employees appointed on or after 1<sup>st</sup> 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 which is deposited through concerned Treasury Officer in the Permanent Retirement Account Number (PRAN) allotted through National Security Depository Limited. It was noticed that remittances were not being made by Treasury Officers/Sub-Treasury Officers to Pension Fund Regulatory Development Authority in time. These Treasuries/Sub Treasuries are **Chandigarh, Ambala, Delhi, Gurgaon, Hissar, Jhajjar Jagadhri, Jind, Kurukshetra, Karnal Narnaul, Nuh, Panipat, Rohtak & Sirsa.**

- (ii) An excess amount of ₹.15.03 lakh was deposited in excess of that due by the Treasury Officer **Sonepat** under this scheme. The matter needs to be looked into and reconciled.

Discrepancies in regard to remittances made under the scheme need to be reconciled at the earliest.

### 3.5 Personal Deposit Accounts

Defects noticed in maintenance of Personal Deposit Accounts are as under:-

(a) Classification of Personal Ledger Accounts funded from the Consolidated Fund has not been recorded in the ledger. According to Rule 12.7 of Punjab Financial Rules Volume-I Personal Ledger Accounts funded from the Consolidated Fund are required to be closed at the end of financial year and if need arises the same is to be opened fresh in the next year. It has, however, been observed that this rule is not being followed by the Treasury Officers and the accounts funded from the Consolidated Fund are not closed at the close of the financial year.

(b) Closing balances have not been attested and reconciliation of book balances is not being carried out by the Treasury Officers/Asstt. Treasury Officers.

(c) Scheme wise details of Personal Deposit Account has not been given in the register by the Treasury Officers.

Above defects persisted in Treasuries/Sub-Treasuries, **Ambala, Chandigarh, Barwala, (Hissar), Narwana (Jind), Uchana (Jind) Pillukehra (Jind) Safidon (Jind) Gharaunda (Karnal), Bapoli (Panipat), Panchkula, Rohtak.**

### 3.6 Checking of record of Stamp Vendors

As per Rule 1.2 of Punjab Treasury Rules and Subsidiary Treasury Rules Volume-I, the Treasury Officer is personally responsible to the Government for due accounting of all moneys received and disbursed and for the safe custody of cash, notes, stamps, opium, securities and other government property.

It has been noticed that Treasury Officers were not checking the record of stamps/stamp papers of licensed vendors in **Gurgaon, Nuh & Sirsa.**

### 3.7 Discrepancies in pay fixation of officials

Pay fixation of officials was done wrongly and careless by resulting in overpayments as per detail given below:-

Name of Treasury/ Sub Treasury	Name	Amount of overpayment (₹)
Hissar	Sh. Balwan Singh Asstt.	55325
Hansi (Hissar)	Sh. Surnder Singh Asstt.	27668
Narnaund (Hissar)	Sh. Bhal Singh Asstt.	72200
Jagadhri	Smt. Geeta Pahuja	12730

### 3.8 Non Conduct of Inspection of Treasuries by the Commissioner/Collector

In addition to inspection of Treasuries/Sub-Treasuries carried out by the officers of the Accountant General's Office, all Treasuries/Sub-Treasuries are required to be inspected by the Commissioner/Dy. Commissioner /Collector concerned. According to Rule 1.14 Punjab Treasury Rules and Subsidiary Treasury Rules Volume-I, inspection by the Commissioner concerned or his Assistant is required once a year and vide rule 1.15 inspection is required to be conducted by the collector or his Asstt. at least once in six months. The general results of the inspections and the final orders passed thereon will be summarized by Accountant General and included in his Annual Review on the working of Treasuries. But it was noticed that inspection was not carried out by the Commissioner/Deputy Commissioner/Collector in the Treasuries/Sub Treasuries namely **Chandigarh, Fatehabad, Jagadhri, Panipat, Rohtak, sub treasuries Ateli (Narnaul) Nangal Chaudhary (Narnaul).**

Sd/-

Sr. Deputy Accountant General (A/cs)

<i>List</i>	
Name of District	
Ambala	
Bhiwani	
Chandigarh	
Delhi	
Faridaba	
Palwal	
Fatehaba	
Gurgaon	
Hissar	

## Annexure –‘A’

(Referred to in Para-1.2)

*List of Treasuries and Sub-Treasuries in the State of Haryana up to 31.3.2014*

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
	Hathin Sub-Treasury	Banking	State Bank of Patiala
<b>Palwal</b>	Hodel Sub-Treasury	Banking	State Bank of Patiala
	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 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

Panip

Rewa

Rohta

Sirsa

Sonapa

Yamun  
Nagar

<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-Treasur 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 - D****(Referred to in Para-2.1)****List of items showing difference in accounts and placed under the  
Head "Debit Suspended"**

List of

Sr. No.	Name of Treasury	Month	Reasons of Difference in cash Account	Amount (₹)
1.	Faridabad	10/2013	Difference in the amount of 1 <sup>st</sup> list taken in 2 <sup>nd</sup> list under M.H. 2403	183328.00
2.	Faridabad	10/2013	Difference in the amount of 1 <sup>st</sup> list taken in 2 <sup>nd</sup> list under M.H. 2210	1350608.00
3.	Faridabad	01/2014	Difference in the amount of 1 <sup>st</sup> list taken in 2 <sup>nd</sup> list under M.H. 2230	50979.00
4.	Jagadhari	03/2014	Difference in amount shown in closing Abstract and 1 <sup>st</sup> list of payment.	(-) 450.00
			<b>Total</b>	<b>1584465.00</b>

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## Annexure – ‘B’I

(Referred to Para-2.1)

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

Sr. No.	Name of Treasury	Month	Reasons of Difference in cash Account	Amount (₹)
1.	Fatehabad	05/2013	Difference in amount shown in Closing Abstract and list of Receipt	(-) 1284.00
2.	Faridabad	07/2013	Difference in amount shown in Closing Abstract and list of Receipt	(-) 7911607.00
3.	Jhajjar	07/2013	Difference in amount shown in Closing Abstract and list of Receipt	602.88
4.	Jhajjar	08/2013	Difference in amount shown in Closing Abstract and list of Receipt	204.00
5.	Faridabad	08/2013	Difference in amount shown in Closing Abstract and list of Receipt	53.63
6.	Jhajjar	09/2013	Difference in amount shown in Closing Abstract and list of Receipt	144.00
7.	Faridabad	10/2013	Difference in amount shown in Closing Abstract and list of Receipt	1851.00
8.	Jhajjar	11/2013	Difference in amount shown in Closing Abstract and list of Receipt	312.00
9.	Jhajjar	01/2014	Wrongly booked in M.H. 3604	800.00
10.	Faridabad	01/2014	Wrongly booked under M.H.8658-102-01(Treasury Suspense)	25.00
11.	Faridabad	01/2014	Difference in amount shown in Closing Abstract and list of Receipt	(-) 6334.27
12.	Cyber	03/2014	Wrongly booked under M.H.8658-102-01(Treasury Suspense)	5930.00
			<b>Total</b>	<b>(-)7909302.76</b>



# Annexure – 'B-II'

(Referred to in Para-2.1.1)

## 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.	04/2013	AMBALA	22/04/2013	05
		CHANDIGARH	26/04/2013	09
		GURGAON	26/04/2013	09
2.	05/2013	AMBALA	24/05/2013	07
		GURGAON	27/05/2013	10
		KARNAL	24/05/2013	07
		PANIPAT	21/05/2013	04
		PANCHKULA	21/05/2013	04
		SIRSA	27/05/2013	10
3.	06/2013	AMBALA	12/08/2013	08
		GURGAON	21/06/2013	04
		JAGADHARI	21/06/2013	04
		JHAJJAR	21/06/2013	04
		JIND	21/06/2013	04
		SIRSA	24/06/2013	07
4.	07/2013	AMBALA	12/08/2013	26
		FARIDABAD	30/07/2013	13
		JAGADHARI	30/07/2013	13
		JHAJJAR	30/07/2013	13
		JIND	30/07/2013	13

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		KAITHAL	25/07/2013	08
		NARNAUL	22/07/2013	05
5.	08/2012	AMBALA	23/08/2013	06
		FARIDABAD	26/08/2013	09
		HISSAR	21/08/2013	04
		JAGADHARI	23/08/2013	06
		JHAJJAR	30/08/2013	13
		JIND	03/09/2013	17
		NUH	21/08/2013	04
		REWARI	27/08/2013	10
6.	09/2013	JHAJJAR	25/09/2013	08
		JIND	26/09/2013	09
7.	10/2013	FARIDABAD	25/10/2013	08
		HISSAR	21/10/2013	04
		JHAJJAR	21/10/2013	04
		JIND	22/10/2013	05
		KAITHAL	28/10/2013	11
		KARNAL	21/10/2013	04
		NUH	24/10/2013	07
8.	11/2013	AMBALA	25/11/2013	08
		FARIDABAD	22/11/2013	05
		JAGADHARI	25/11/2013	08
		JIND	22/11/2013	05
		KAITHAL	21/11/2013	04

9.	12/2013	AMBALA	26/12/2013	09
		FARIDABAD	24/12/2013	07
		JIND	23/12/2013	06
10.	01/2014	AMBALA	27/01/2014	10
		FARIDABAD	30/01/2014	13
		JAGADHARI	22/01/2014	05
		JHAJJAR	23/01/2014	06
		JIND	29/01/2014	12
		KARNAL	21/01/2014	04
		KURUKESHTRA	22/01/2014	05
		NUH	24/01/2014	07
11.	02/2014	AMBALA	25/02/2014	08
		FARIDABAD	28/02/2014	11
		JHAJJAR	28/02/2014	11
		NUH	26/02/2014	09
12.	03/2014	AMBALA	28/03/2014	11
		FARIDABAD	31/03/2014	14
		JHAJJAR	21/03/2014	04
		JIND	21/03/2014	04
		NUH	25/03/2014	08

Sr. No.

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**Annexure –‘B-III’**  
**(Referred to in Para-2.1.1)**  
**Ind 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.	04/2013	AMBALA	16/05/2013	09
		FARIDABAD	14/05/2013	07
		GURGAON	15/05/2013	08
2.	05/2013	AMBALA	19/06/2013	12
		GURGAON	14/06/2013	07
		HISSAR	13/06/2013	06
		JAGADHARI	12/06/2013	05
		NARNAUL	12/06/2013	05
		PANCHKULA	14/06/2013	07
		SIRSA	17/06/2013	10
		CHANDIGARH	12/06/2013	05
		FARIDABAD	14/06/2013	07
		FATEHABAD	17/06/2013	10
		JHAJJAR	17/06/2013	10
		JIND	12/06/2013	05
3.	06/2013	AMBALA	20/07/2013	13
		FARIDABD	16/07/2013	09
		JHAJJAR	15/07/2013	08

		NUH	11/07/2013	04
4.	07/2013	AMBALA	19/08/2013	12
		FARIDABAD	19/08/2013	12
		HISSAR	12/08/2013	05
		JAGADHARI	13/08/2013	06
		JHAJJAR	21/08/2013	14
		JIND	21/08/2013	14
		NARNAUL	12/08/2013	05
		NUH	12/08/2013	05
		REWARI	19/08/2013	12
		SONEPAT	12/08/2013	05
5.	08/2013	JAGADHARI	12/09/2013	05
		JHAJJAR	16/09/2013	09
		JIND	17/09/2013	10
		REWARI	16/09/2013	09
6	09/2013	JHAJJAR	11/10/2013	04
7.	10/2013	AMBALA	18/11/2013	11
		FARIDABAD	12/11/2013	05
		GURGAON	11/11/2013	04
		HISSAR	13/11/2013	06
		JAGADHARI	18/11/2013	11
		JHAJJAR	12/11/2013	05
		JIND	18/11/2013	11

		KAITHAL	18/11/2013	11
		KARNAL	11/11/2013	04
		KURUKSHETRA	11/11/2013	04
		NARNAUL	11/11/2013	04
		NUH	11/11/2013	04
		REWARI	12/11/2013	05
8.	11/2013	AMBALA	16/12/2013	09
		FARIDABAD	17/12/2013	10
		JAGADHARI	12/12/2013	05
		JHAJJAR	11/12/2013	04
		JIND	12/12/2013	05
		KAITHAL	16/12/2013	09
		REWARI	11/12/2013	04
9.	12/2013	AMBALA	16/01/2014	09
		FARIDABAD	21/01/2014	14
		JHAJJAR	15/01/2014	08
		JIND	16/01/2014	09
		REWARI	15/01/2014	08
10.	01/2014	AMBALA	17/02/2014	10
		FARIDABAD	19/02/2014	12
		JHAJJAR	21/02/2014	14
		JIND	13/02/2014	06
		KURUKSHETRA	11/02/2014	04
		NUH	17/02/2014	10

11.	02/2014	AMBALA	19/03/2014	12
		CYBER	11/03/2014	04
		FARIDABAD	20/03/2014	13
		FATEHABAD	11/03/2014	04
		GURGAON	11/03/2014	04
		HISSAR	11/03/2014	04
		JHAJJAR	14/03/2014	07
		JIND	11/03/2014	04
		NUH	18/03/2014	11

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## 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 03/2014

Name of Treasury	Year	Total No of Vouchers	Amount involved (₹)
AMBALA	2002	01	60590
	2003	05	285550
	2004	03	678317
	2005	10	265272
	2006	09	55998
	2007	06	179677
	2008	11	438856
	2009	12	903665
	2010	03	165043
	2011	13	1316604
	2012	21	3930045
	2013	71	6929723
	2014	12	1364132
<b>Total 177</b>			<b>16573472</b>
BHIWANI	2002	01	22918
	2004	02	44637
	2005	08	561204
	2006	12	426130
	2007	02	144355
	2008	20	1144534
	2009	17	671637
	2010	03	59940
	2011	22	1059595
	2012	33	4533022
	2013	61	7018176
	2014	23	2578306
	<b>Total 204</b>		
CHANDIGARH	2005	03	136630
	2006	02	59164



	2009	04	33820
	2010	01	1900
	2011	03	528083
	2012	07	571203
	2013	09	859920
		<b>Total 30</b>	<b>2205746</b>
FARIDABAD	2005	03	7498
	2006	03	1008
	2007	08	209092
	2008	03	119329
	2009	09	694618
	2010	30	5206601
	2011	18	2498055
	2012	46	7553735
	2013	62	10857605
	2014	04	440376
		<b>Total 186</b>	<b>27587917</b>
FATEHABAD	2006	02	10684
	2007	02	33071
	2008	01	2007786
	2012	07	1031017
	2013	17	1166631
	2014	08	119712
		<b>Total 37</b>	<b>4368901</b>
GURGAON	2003	06	109797
	2004	02	24980
	2005	02	75732
	2006	17	1030762
	2007	07	398213
	2008	09	311204
	2009	12	867623
	2010	05	346889
	2011	06	290952
	2012	16	2579284

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 1900  
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 7498  
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 2498055  
 7553735  
 1857605  
 440376  
**587917**  
 10684  
 33071  
 07786  
 31017  
 56631  
 19712  
**18901**  
 09797  
 4980  
 5732  
 0762  
 3213  
 204  
 623  
 889  
 952  
 184

	2013	25	11405887
	2014	59	49420830
	<b>Total</b>	<b>166</b>	<b>66862153</b>
HISSAR	2003	02	139893
	2004	04	646826
	2005	04	344425
	2006	09	257035
	2007	07	56905
	2008	03	77800
	2009	06	103003
	2010	10	258667
	2011	31	3065839
	2012	21	1876748
	2013	28	3325248
	2014	15	6808586
	<b>Total</b>	<b>140</b>	<b>16960975</b>
JAGADHARI	2004	02	27854
	2005	02	52520
	2006	06	235026
	2007	04	135119
	2008	06	231915
	2009	10	703148
	2010	05	133096
	2011	18	7969035
	2012	16	1036308
	2013	38	4432848
	2014	04	595860
		<b>Total</b>	<b>111</b>
JHAJJAR	2005	03	1014
	2006	01	3868
	2007	04	26185
	2008	04	105525
	2009	02	28422
	2010	01	14238
	2011	01	27750
	2012	17	693765

	2014	02	149179
		<b>Total 47</b>	<b>2131609</b>
JIND	2005	01	201889
	2007	01	18253
	2010	01	31587
	2013	02	137247
	2014	01	47780
		<b>Total 06</b>	<b>436756</b>
KAITHAL	2002	02	72950
	2007	02	11801
	2008	03	106988
	2009	06	31685
	2010	04	49708
	2011	05	367400
	2012	13	814763
	2013	14	1087818
	2014	01	27060
		<b>Total 50</b>	<b>2570173</b>
KARNAL	2002	01	6917
	2004	02	96396
	2005	06	209256
	2006	55	2437087
	2007	35	3256869
	2008	19	745094
	2009	05	509268
	2010	08	753216
	2011	32	4071034
	2012	98	9327740
	2013	137	33951825
	2014	40	4640927
		<b>Total 438</b>	<b>60005629</b>
KURUKSHETRA	2007	01	71662
	2011	06	2325093
	2013	12	728211

081663  
 149179  
 31609  
 01889  
 18253  
 31587  
 37247  
 47780  
 36756  
 72950  
 11801  
 06988  
 11685  
 9708  
 7400  
 4763  
 7818  
 7060  
 0173  
 5917  
 3396  
 0256  
 0087  
 869  
 094  
 268  
 216  
 034  
 740  
 325  
 027  
 29  
 62  
 93  
 11

	2014	04	372704
		<b>Total</b>	<b>23</b>
			<b>3497670</b>
NARNAUL	2005	05	66588
	2006	11	371844
	2007	01	16353
	2008	03	55382
	2009	01	2000
	2010	04	176606
	2011	02	29208
	2012	06	503486
	2013	03	39646
	2014	04	2077331
		<b>Total</b>	<b>40</b>
			<b>3338444</b>
NUH	2011	12	779311
	2012	04	291048
	2013	27	2150625
	2014	06	560164
		<b>Total</b>	<b>49</b>
			<b>3781148</b>
PANCHKULA	2006	05	83905
	2007	10	227645
	2008	01	1468
	2009	03	67477
	2010	04	161052
	2011	05	77193
	2012	07	187073
	2013	19	725467
	2014	23	2457186
		<b>Total</b>	<b>77</b>
			<b>3988466</b>
PANIPAT	2001	02	35800
	2003	10	381508
	2005	02	1944
	2006	05	2687186
	2008	05	83430
	2009	06	132442
	2010	07	1142268

	2012	20	1049619
	2013	17	1300764
	2014	07	1028520
		<b>Total 87</b>	<b>8300305</b>
REWARI	2002	02	86
	2003	01	366
	2004	04	17846
	2005	02	11650
	2006	07	16991
	2007	10	329230
	2008	10	109255
	2009	06	254342
	2010	08	109515
	2011	10	761941
	2012	25	1366075
	2013	48	5269741
	2014	03	345585
		<b>Total 136</b>	<b>8593223</b>
ROHTAK	2002	04	22216
	2003	10	48715
	2005	07	1559238
	2006	05	42348
	2007	05	170778
	2008	07	399320
	2009	05	108821
	2010	05	255835
	2011	13	731233
	2012	66	4656617
	2013	50	5477469
	2014	20	3349750
			<b>Total 197</b>
SIRSA	2005	05	218896
	2006	05	28622
	2007	03	7294

456824  
 049619  
 300764  
 028520  
**300305**  
 86  
 366  
 17846  
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 54342  
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 1941  
 6075  
 9741  
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**3223**  
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 348  
 778  
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 321  
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	2008	02	16419
	2009	03	55615
	2010	03	75070
	2011	07	1150403
	2012	08	1588969
	2013	23	6229332
	2014	09	335442
	<b>Total</b>	<b>68</b>	<b>9706062</b>
SONEPAT	2005	03	89070
	2006	05	149817
	2007	05	174118
	2008	01	38736
	2009	05	173347
	2010	02	105563
	2011	18	1340140
	2012	17	826305
	2013	43	2269302
	2014	05	344273
	<b>Total</b>	<b>104</b>	<b>5510671</b>
<b>Grand Total</b>		<b>2373</b>	<b>29,70,58,843</b>

## Annexure –‘D’

(Referred to in Para-2.3)

Awaited Detailed Contingent Bills as on 31 March 2014

Sr. No.	Month	Major Head	Name of Treasury	Amount (₹)
1.	01/2013	2056.-Jails	Panchkula	2,00,00,000
<b>Total</b>				<b>2,00,00,000</b>

## Annexure - 'E'

(Referred to in Para-2.4)

Detail of awaited challans up to March 2014 from the Treasuries in respect of 8009-State Provident Fund, 01-Civil, 101-General Provident Funds (Receipts)

### BHIWANI TREASURY

Sr. No.	Challan No. /Date	Month	Amount (₹)
1.	01 Dated Nil	09/2013	29500
2.	01 Dated Nil	11/2013	20020
3.	01 Dated Nil	02/2014	10000
4.	02 Dated Nil	02/2014	3000
5.	03 Dated Nil	02/2014	3000
6.	04 Dated Nil	02/2014	3000
<b>Total</b>			<b>68520</b>

### JAGADHARI TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	03 Dated Nil	02/2014	10000
<b>Total</b>			<b>10000</b>

### JHAJJAR TREASURY

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	04 Detail Nil	11/2013	8000
2.	05 Detail Nil	11/2013	30
<b>Total</b>			<b>8030</b>



**KURUKSHETRA TREASURY**

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	01 Dated-Nil	02/2014	20000
2.	57 Dated-Nil	02/2014	3000
<b>Total</b>			<b>23000</b>

**NUH TREASURY**

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	02 Dated-Nil	02/2014	79800
<b>Total</b>			<b>79800</b>

**PANIPAT TREASURY**

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	01 Dated-Nil	02/2014	7000
2.	01 Dated-Nil	02/2014	7000
3.	02 Dated-Nil	02/2014	8720
4.	08 Dated-Nil	02/2014	10001
5.	13 Dated-Nil	02/2014	4001
<b>Total</b>			<b>36722</b>

**SONEPAT TREASURY**

Sr. No.	Challan No./Date	Month	Amount (₹)
1.	29 Dated-Nil	09/2013	10000
2.	01 Dated-Nil	11/2013	8000
<b>Total</b>			<b>18000</b>

Amount (₹)
20000
3000
<b>23000</b>

Amount (₹)
79800
<b>79800</b>

Amount (₹)
7000
7000
8720
0001
4001
<b>6722</b>

**Annexure - 'F'**  
(Referred to in Para-2.5)

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

Year	Debit		Credit	
	Number of Items	Amount (₹.)	Number of Items	Amount (₹.)
1968-86	104	56009633.71	81	49720210.79
1986-87	04	3001075.21	05	1664297.64
1987-88	08	506131.88	05	628.40
1988-89	06	1753505.22	04	466875.44
1989-90	15	27647855.43	08	3031174.72
1990-91	07	57776.40	04	24068.40
1991-92	02	30399.50	02	326074.00
1992-93	01	61088.00	01	23759.18
1993-94	02	187154.01	03	1334304.59
1994-95	01	202184.00	-	-
1995-96	01	300.00	-	-
1996-97	01	230416.75	01	100.00
2009-10	01	250123.00	-	-
2010-11	-	-	02	358260.00
2011-12	02	181.00	06	15779290.01
2012-13	09	743403.40	06	1700627.00
2013-14	41	5256260052.18	45	5663328155.57

**Annexure - 'G'**

(Referred to in Para- 2.7)

**List of awaited Plus (+) & Minus (-) Memos as on 31-03-2014**

Sr. No.	Treasury	Month
1.	Ambala	04/2013 to 03/2014
2.	Bhiwani	04/2013 to 03/2014
3.	Faridabad	04/2013 to 03/2014
4.	Fatehabad	04/2013 to 03/2014
5.	Gurgaon	04/2013 to 04/2014
6.	Jhajjar	03/2014
7.	Jind	04/2013 to 03/2014
8.	Kaithal	04/2014 to 03/2014
9.	Karnal	02/2014 to 03/2014
10.	Kurukshetra	10/2013 to 03/2014
11.	Narnaul	04/2013 to 03/2014
12.	Panipat	10/2013 to 03/2014
13.	Panchkula	12/2013 to 03/2014
14.	Rewari	04/2013 to 03/2014
15.	Sonepat	02/2014 to 03/2014

# Annexure-'H'

(Referred to in Para- 2.8)

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

Sr. No.	Treasury	Name of the DDO	Balance Amount in Rupees.	Nos. & dates vide Which ref. have been made by this office
1.	Chandigarh	Dir. Food & Supply Haryana Chandigarh	111995.00	D.O.No.Dep./14-15/40 Dated 05/05/2014
2.	Chandigarh	Dir. Social Justice Empowerment Chandigarh	1090483.00	
3.	Chandigarh	Secy. State Information Commissioner Haryana Chandigarh	117311.00	
4.	Chandigarh	D.F. & Sup. Contr. Haryana Chandigarh	5330000.00	
5.	Hissar	Cattle Fair Fund Hissar	4083349.12	D.O.No.Dep./14-15/40 Dated 05/05/2014
6.	Jagadhari	Sheriff Petty A/c Chhchhrauli	1036.15	D.O.No.Dep./1415/40 Dated 05/05/2014
7.	Karnal	Distt. Food & Supply Controller Karnal	11915005.00	D.O.No.Dep./14-15/40 Dated 05/05/2014
8.	Panchkula	Chief Engg. (P) Public Health Engg. Deptt. Panchkula	43127.00	D.O.No.Dep./14-15/40 Dated 05/05/2014
9.	Rohtak	Distt. Jail Rohtak	252284.00	D.O.No.Dep./14-15/40 Dated 05/05/2014
10.	Sirsa	C.F.O. HR. Sirsa	137811.00	D.O.No.Dep./14-15/40 Dated 05/05/2014
11.	Sonepat	C.F.O. (Rohtak) Sonepat	2225198.16	D.O.No.Dep./14-15/40 Dated 05/05/2014
12.	Sonepat	G.V.E.I. Sonepat	395885.15	
13.	Sonepat	G.V.E.I. (Rohat) Sonepat	2741.40	
15.	Sonepat	Fire Fighting Sonepat	2.63	
16.	Sonepat	D.F.O. Sonepat	16937.00	

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## Annexure - 'I'

(Referred to in Para-2.9)

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

Sr. No.	Name of Division	Debit (₹)	Credit (₹)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	35344397	-
2.	Conservator of Forest, North Circle Panchkula	-	34244
3.	Divisional Forest Officer, (T) Morni (Pinjore)	-	4302752
4.	Divisional Forest Officer, (T) Yumunanagar	-	3591140
5.	Divisional Forest Officer, (T) Ambala City	-	12440781
6.	Divisional Forest Officer, (T) Kurukshetra	-	2739744
7.	Divisional Forest Officer, (T) Karnal	-	2140646
8.	Divisional Forest Officer, (T) Sonapat	1161974	-
9.	Divisional Forest Officer (T) Kaithal	-	620513
10.	Conservator of Forest South Circle Gurgaon	-	2894
11.	Divisional Forest Officer (T) Mohindergarh	1850891	-
12.	Divisional Forest Officer (T) Faridabad	-	38823364
13.	Divisional Forest Officer Rohtak	2180679	-
14.	Divisional Forest Officer Gurgaon	24102682	-
15.	Conservator of Forest West Circle Hissar	6830	-
16.	Divisional Forest Officer (T) Sirsa	3278067	-
17.	Divisional Forest Officer (T) Jind	9691599	-
18.	Divisional Forest Officer, (T) Hissar	-	1045274
19.	Divisional Forest Officer, (T) Bhiwani	-	3289201
20.	Divisional Forest Officer (P) Karnal	10594450	-

21.	Divisional Forest Officer (P) Kurukeshtra	1893187	-
22.	Divisional Forest Officer (P) Yumuna Nagar	17175164	-
23.	Conservator of Forest Training Circle Pinjore Panchkula	-	22002
24.	Conservator of Forest Research Circle Haryana Pinjore Panchkula	-	552561
25.	Conservator of Forest Central Circle Rohtak	8535	-
26.	Divisional Forest Officer, Community Forestry Project, Panipat	-	6169066
27.	Divisional Forest Officer, Community Forestry Project, Faridabad	-	648873
28.	Divisional Forest Officer (T) Panipat	-	1530756
29.	Divisional Forest Officer, Jhajjar	-	9446330
30.	Divisional Forest Officer (M&E) Karnal	2230238	-
31.	Divisional Forest Officer, (T) Mewat Nuh	-	766254
32.	Divisional Forest Officer, (T) Rewari	-	1898869
33.	Divisional Forest Officer, (T) Fatehabad	-	20132374
34.	Chief Wild Life Warden Panchkula	-	22706
35.	Divisional Wild Life Officer, Panchkula	-	249182
36.	Divisional Wild Life Officer, Rohtak	-	8131557
37.	Conservator of Forest, Community Forestry Project, Ambala	-	87661
38.	Divisional Forest Officer, Community Forestry Project, Kurukshetra	2696349	-
39.	Conservator of Forest, Community Forestry Project, Circle Hissar	-	23584
40.	Divisional Forest Officer, Community Forestry Project, Bhiwani	29303	-
41.	Divisional Forest Officer, Community Forestry Project, Jatusana, Rewari	-	194738
42.	Divisional Forest Officer, Community Forestry Project, Hissar	-	162801