



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Annual Review

Report on the Working of Treasuries

2024-25



Government of Gujarat

Preface

Treasuries are important institutions of the State, through which all the cash transactions of the Government are carried out. Treasuries are required to adhere to the codes, manuals and administrative procedures prescribed by the State Government from time to time. Deviation from these will adversely affect the financial accountability.

The Annual Review on working of the Treasuries in the State of Gujarat is prepared by Office of the Principal Accountant General (Accounts & Entitlement), Gujarat, Rajkot as per instruction contained in Paragraph 20.17 of Comptroller and Auditor General's Manual of Standing Orders (Accounts & Entitlement) Vol.-I.

The deficiencies observed in the initial accounts rendered by the Treasuries during the checking of accounts for the preparation of Monthly Civil Accounts and those found during the Inspection of Treasuries by my Office, have been consolidated and brought out in the form of an "Annual Review on the Working of Treasuries"

This review comprises of four parts:

PART 1: Introduction.

PART 2: Defects noticed during Compilation and Verification of the Accounts.

PART 3: Defects and other Irregularities noticed during Inspection of the Treasuries / Sub-Treasuries.

PART 4: Observations on Information Technology, Infrastructure and others during inspection of the Treasuries.

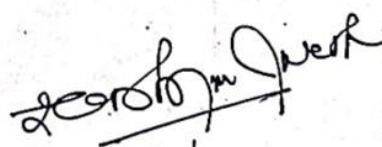
The purpose of the review is to highlight the important and persistent irregularities / deficiencies noticed in maintenance and submission of the accounts and in the functioning of the Treasuries / Sub-Treasuries. Out of 33 Treasuries, 27 Treasuries, 5 Pension Payment Offices and 2 Pay and Accounts Offices were inspected during the year 2024-25. Observations are based on test checks and records provided to us.

The review is further intended to draw the attention of the State Government and Departmental authorities to the overall working of the Treasuries, and thereby to bring about improvement in their system, to act as a robust financial management mechanism for ensuring good governance.

I welcome views and comments from the readers, on this publication, which would help to increase the utility of the review.

Place: Rajkot

Date: 18/7/25



(Himanshu Kashyap Dharmadarshi)
Principal Accountant General (A&E)

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HIGHLIGHTS

137 misclassified GPF vouchers/schedules under the “MH 8009-other than Class-IV” have been rectified and accounted for under the correct heads of account during the year 2024-25.

Paragraph 2.4

Un-reconciled Net difference of the Reserve Bank Deposits (State) between Treasuries and Bank up to the month of March 2025 is ₹432.84 Crores.

Paragraph 2.6

33 PD/PL Accounts in respect of 12 Treasuries were inoperative for more than three years as on date 31 March 2024.

Paragraph 3.4.1

617 Paragraphs in respect of 62 Inspection Reports are outstanding as on date 31 March 2025.

Paragraph 3.2

335 Pension Payment Orders were missing in 13 District Treasury Offices during the Inspection period 2023-24.

Paragraph 3.5.1

Total 246 cases were found during the Inspection period where additional Quantum of Pension (ADP) has not been made to eligible family pensioners.

Paragraph 3.5.3

Total 742 cases of overpayment to pensioners were noticed in 25 Treasuries. Overpayment to pensioners was made to the tune of ₹31.94 Cr. and out of which ₹ 21.77 Cr. is still pending to be recovered.

Paragraph 3.5.5

Part-1

Introduction

1.1 Overview

The Directorate of Accounts and Treasuries (DAT) was established in May 1960 as a separate Directorate under Finance Department of the State Government. The Treasuries and Sub-Treasuries in Government of Gujarat as well as Pay and Accounts Offices at Ahmedabad and Gandhinagar are functioning under the administrative control of the DAT, Gandhinagar. The key function of the DAT are as under:

Key Function: Timely payment of claims against Government from various Government departments. Timely payment of pension and other retirement benefits to pensioners of the State, Central, Panchayat, Grant in Aid institutions and Freedom fighter. Facilities to credit amount of various taxes and duties in local banks. Sale of stamp papers and stamp tickets (same day disposal). Pay fixation and verification of employees of the State Government and Panchayat. Verification of stocks and stores of panchayats & State Government offices. Refund of money deposits in Government, Maintenance of Central Government Group Insurance Scheme's Accounts of All India Service officer. Maintenance of consolidated Account of State Government Group Insurance Scheme. Maintenance & settlement of Accounts of House Building Advance to the State Government Employees through H.D.F.C.

The work of local inspection of Treasuries, Gujarat has been entrusted to the Accountant General (A&E) with effect from 1st April 1991 in terms of the Comptroller & Auditor General of India's Office Circular No. OBM/91 dated 13 February 1990.

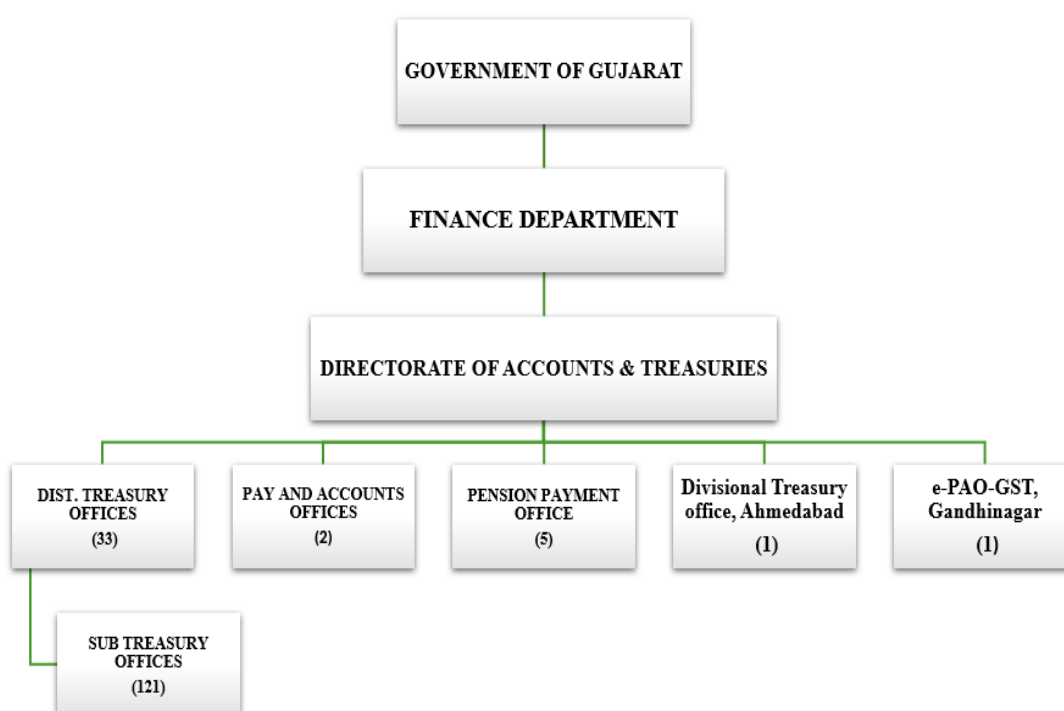
The inspection of office of the Directorate of Accounts and Treasuries has been entrusted to the Accountant General (A&E) Rajkot with effect from 2013-14 in terms of the Comptroller & Auditor General of India's office Circular No. 99 SMU/20/2012 dated 25th March 2013 to ensure the correctness and validity of books/ records/ vouchers and quality of internal controls over financial reporting. Inspection of Treasuries is also being conducted by the Directorate of Accounts and Treasuries in the Gujarat State every year.

1.2 Organisational Set-Up

The control and monitoring of the working of Treasuries is vested with Directorate of Accounts and Treasuries under over all administrative control of the Finance Department. There are **33** Treasuries each located at the District Head Quarter and **121** Sub-Treasuries working under Treasuries of the Gujarat State. In addition to this, there are two Pay and Accounts Offices at Ahmedabad and Gandhinagar and five Pension Payments Offices each one at Ahmedabad, Gandhinagar, Vadodara, Rajkot and Surat and one Divisional Treasury office at Ahmedabad and one e-PAO-GST, Gandhinagar under control of the Directorate of Accounts and Treasuries.

The list of District Treasuries and Sub-Treasuries is given in ‘**Annexure-1**’.

The hierarchical structure of the Department of Accounts and Treasuries is as follows:



1.3 Position of Treasury Staff

1.3.1 Staff in Position in Treasury

The Treasury officer is responsible to compile the accounts of receipts and payments of the District Treasury and consolidate the accounts rendered by the Sub-Treasury under his/her control and submits monthly accounts to the Office of the Principal Accountant General (A&E). All the Treasuries and Sub Treasuries are fully computerised and staff trained. The position of the treasury Staff is shown in the table below:

Sr. No	Treasury	Sanctioned Strength	Men in position
1	Junagadh	62	40
2	Porbandar	23	15
3	Valsad	47	32
4	Ahwa-Dang	12	07
5	Jamnagar	52	33
6	Bharuch	51	32
7	Narmada	34	21
8	Bhavnagar	73	53
9	Gandhinagar	43	32
10	Mehsana	66	53
11	Surat	63	38
12	Navsari	41	28
13	Anand	52	32
14	Vadodara	75	36
15	Dahod	40	26
16	Kutch-Bhuj	65	33
17	Godhra	40	28
18	Surendranagar	59	40
19	Ahmedabad	103	51
20	Kheda	54	31
21	Amreli	47	34
22	Patan	39	29
23	Palanpur	55	48
24	Rajkot	80	49
25	PAO Ahmedabad	41	21
26	PAO Gandhinagar	104	52
27	Tapi	41	28
28	Himmatnagar	49	40
29	Gir-Somnath	44	18
30	Botad	31	20
31	Chhota-Udepur	48	16
32	Mahisagar	49	31
33	Morbi	36	20
34	Dev Bhumi Dwarka	37	19
35	Aravalli	46	33
36	P.P.O/Ahmedabad	73	58
37	P.P.O/ Gandhinagar	42	32
38	P.P.O/Vadodara	48	36
39	P.P.O/Surat	37	29
40	P.P.O/Rajkot	41	33
41	Division T.O/Ahmedabad	27	11

1.4 Computerisation

1.4.1 Status of Computerisation of Treasuries.

All the Treasuries and Sub Treasuries are fully computerised in the State.

1.4.2 Areas of Computerisation where further improvement is required.

I. Date of Birth of Pensioners / Family pensioners is not available in IFMS system

As per resolution¹ the age proof should be kept in custody with pension disbursing authority i.e. District Treasury/Pension Payment Office. The non-availability of date of birth of a pensioner may result in Additional Quantum of Pension (ADP).

Scrutiny of Pension Ledger Entitlement Report of Civil Pensioners / Family Pensioners through IFMS, revealed that, the detail regarding date of birth was not recorded in IFMS. Hence, the ADP Start & Modified Report was not generated correctly through IFMS. The number of cases of pensioners / family pensioners whose date of births were not available is tabulated below:

Sl. No.	Treasury	No. of Pensioners of which Date of Birth is not available
1	Ahmedabad PPO	13
2	Amreli	05
3	Bhavnagar	04
3	Dahod	60
4	Gandhinagar PPO	07
	Total	89

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to record the date of birth of pensioners/family pensioners in IFMS.

¹ As per Resolution No. PGR/1009/4/P dated 27.07.2009 issued by the Finance Department, Government of Gujarat, read with Memorandum No. K-38/37/08/P & W (A) dated 21.05.2009 issued by Ministry of Personnel, Public Grievance and Pensions, Department of Pension & Pension Welfare, New Delhi.

1.4.3 Availability of necessary infrastructure

The necessary infrastructure (i.e. Computers, Internet connectivity, Scanners, Digital signature Certificate etc.) is available in existing IFMS, but e-sub vouchers functionality is yet to be implemented. It was intimated by the Directorate of Accounts & Treasuries that necessary infrastructure in this regard would be made available in IFMS-II (New IFMS) which is under development.

1.5 Implementation of OIOS for Treasury Inspection

The office of the Pr. Accountant General (A&E), Gujarat has taken up the Treasury inspections through ‘One IA&AD One System’ (OIOS) online platform from August – 2024. A total of Twenty units, along with their respective Sub Treasuries, have been successfully inspected through OIOS. During the course of Treasury inspection, the audit teams were able to issue Requisitions for Record, Audit Enquires and Audit Observations through OIOS platform by attaching the necessary Key Documents with the help of OIOS mobile app. After completion of the Audit, Inspection Reports are generated and issued to Auditee entities through OIOS only. Treasury Inspection Headquarters (TI-HQ) section of this office is now operating in a fully Computerised environment by implementing digitization of Treasury Inspections through OIOS.

Part-2

Defects noticed during compilation and verification of accounts

General

The monthly accounts of the Government of Gujarat are compiled and consolidated from the accounts submitted by the 33 treasuries (number of sub-treasuries 121), 159 Public Works & Irrigation Divisions, 73 Forest Divisions, PAO Ahmedabad and PAO Gandhinagar. The functions relating to local inspection of 33 treasuries and 121 sub-treasuries are vested with the Principal Accountants General (A&E) as per the authority under Section 18 of the C&AG's [DPC] Act 1971.

- a) Annual Receipts and Payment of the Treasuries for the financial year 2024-25 shown in 'Annexure -2'.**
- b) Month wise number of Vouchers received from the Treasuries during the year 2024-25 shown in 'Annexure -3'.**
- c) Status of Grant-in-Aid Bills**

The Gujarat Financial Rules 1971 stipulates that, for the grants released for specific purposes 'Utilization Certificates (UCs)' should be obtained by the Departmental Officers concerned from the grantee institutions and after verification, the UCs should be forwarded to Office of the Principal Accountant General (A&E) within the period specified in the sanction/release order or otherwise within 12 months from the date of their release.

Provisions regarding clearance of Utilization Certificates: Paragraph 16.8 of the Manual of Standing Orders (Accounts & Entitlements) Volume-1 provides that unless Government otherwise rules it, every grant made for a specified object is subject to the implied conditions-

- i. That if no time limit has been fixed by the sanctioning authority the grant will be spent upon that object within a reasonable time (i.e., within one year from the date of issue of the letter sanctioning the grant) and
- ii. That any portion of the amount which is not ultimately required for expenditure upon that object will be surrendered.

The Utilisation Certificates of ₹7,282.41 crore are awaited as of March 2025 against the Grant-in-Aids after expiring the specified period of one year. Treasury wise details are as under:

Treasury	Items	Amount (₹)
Ahmedabad	167	53,65,56,241
Amreli	12	21,88,031
Banaskantha(Palanpur)	67	5,34,06,025
Bharuch	182	11,07,65,722
Bhavnagar	35	6,79,09,669
Dangs(Ahwa)	15	53,73,993
Gandhinagar	1,088	65,86,06,40,897
Jamnagar	83	4,92,14,444
Junagadh	43	1,25,05,821
Kheda	33	1,52,73,888
Kutch(Bhuj)	31	2,13,68,426
Mehsana	12	29,94,407
Panchmahal(Godhara)	150	5,06,18,453
Rajkot	129	36,00,61,226
Sabarkantha(Himatnagar)	105	14,70,26,214
Surat	414	76,67,26,813
Surandranagar	78	58,19,025
Vadodara	76	2,66,43,69,102
Valsad	182	48,08,84,135
Dahod	164	10,72,16,207
Patan	99	7,54,15,086
Narmada (Rajpipla)	56	7,25,41,203
Anand	42	2,62,83,830
Porbandar	14	6,37,063
Navasari	224	41,16,16,174
Tapi(Vyara)	231	54,22,83,912
Botad	4	4,31,903
Chhotaudepur	443	32,57,83,138
Mahisagar (Lunawada)	14	3,07,91,000
Morbi	3	5,07,000
Devbhumi Dwarka (Khambhalia)	8	7,04,000
Aravalli (Modasa)	19	1,41,54,900
Gir Somnath (Veraval)	1	20,00,000
TOTAL	4,224	72,82,40,67,948

The Government may set up a system for timely submission of the utilisation certificate

2.1 Pending and abnormal delay in submission of Abstract Contingent Bills from Treasuries.

According to Rule 211 of the Gujarat Treasury Rules, 2000, the drawing officers are required to furnish the Detailed Contingent Bills (DC Bills) in respect of all Abstract Contingent Bills (AC Bills) within three months from the date of drawl of AC Bills to the Principal Accountant General (A&E). Non submission of DC Bills along with sub-vouchers against AC Bills is a financial irregularity.

A certificate in the prescribed form written by the drawing officers in his own handwriting and duly signed by him should be obtained on the body of each abstract bill before such bills are enfaced for payment.

The Treasury Officer/Sub-Treasury Officer will be held personally responsible for passing such bill in absence of such certificate.

Further, as per instructions contained in Circular dated 06/01/2006 issued by the Finance Department, Government of Gujarat, the Treasury Officers/PAOs are required to obtain DC Bill in Form-46 from the DDO/ Controlling Officers to watch the timely submission of DC Bills against all AC Bill and positively sent to A.G. (A&E).

In addition, the Treasury Officer, before passing any fresh AC bill should also verify the correctness/truthfulness of such certificate and must ensure about the non-pendency of DC bills by verifying the details of pending DC bill from the Pr.AG (A&E) Gujarat's website i.e. www.agguj.cag.gov.in

The Departments having large unadjusted AC Bills as of March 2025 after expiring the specified period are as under:

Sl. No.	Department	No. of Items	Amount (₹)
1	Education Department	999	43,11,76,393
2	Home Department	411	33,08,62,137
3	Tribal Development Department	193	16,49,86,437
4	Panchayats, Rural Housing and Rural Development Department	681	11,33,36,681
5	Ports and Transport Department	1	2,77,76,674
6	Revenue Department	52	2,37,53068
7	General Administration Department	46	2,26,17,918

However, 2107 AC bills amounting to 80.25 Crore for the period from August 2000 to December 2024 are still pending as on 31.03.2025 for submission of DC bills. (Annexure-4).

The Director of Accounts and Treasuries may instruct all Drawing Officers (DDOs) for timely submission of the DC bills and may ensure to comply with provisions of extant rules in true spirit for the sound financial management.

2.2 Double Payment of Contingent Bills

As per Rule 109 of the Gujarat Treasury Rules, 2000, the checks must be followed by the Treasury officer/Sub treasury while passing the Bills.

As per Rule 113 of the Gujarat Treasury Rules, 2000, special precautions must be taken by Treasury officer regarding all bills and documents showing signs of alteration, and if such documents be frequently received from any office, the attention of the Head of the Office shall be formally drawn regarding such irregularity.

As per the Gujarat Treasury Rules, 2000, Appendix X, point 10, Method of work, names of Drawing officers and nature of bills drawn are required to be written in the subsidiary registers of payment by all the TO/STOs. So that, duplication of Bills can be prevented.

As per Rule 8 of the Gujarat Financial Rule 1971, every government employ is required to maintain high financial standards while incurring or authorizing expenditure from public funds.

A serious financial irregularity has been noticed in Government Hospital, Chikhli during the validation of vouchers by this office. A DDO has made double payment of ₹ 42.31 lakh against the same set of invoices through eight transactions. These payments were processed through different vouchers and credited to two separate bank accounts; both are linked to an outsourced employee. Additionally, it has been found that even sanctioned orders were issued twice for processing of the same invoices.

Thus, a financial fraud has been committed by making double payment of the same invoice with the collusion of officials due to lack in internal control mechanism.

It is recommended that disciplinary action must be taken against the officials involved and the system of internal control be strengthened.

2.3 Wrong Inclusion of Transaction under GPF (State)-2024-25

General Provident Fund Accounts of Class-IV employees of Gujarat State are being maintained by the Directorate of Pension and Provident Fund (DPPF), Gandhinagar. The Minus Balance and Un-posted Amount of GPF Class-IV are noticed during the year 2024-25.

2.3.1 Minus Balance in Class-IV GPF Accounts as on 31.03.2025

Two minus balance cases of employees have been reported by DPPF Gandhinagar.

Sl. No.	Name of the Employee	GPF A/c No.	Minus Balance (₹)	Treasury
1	Shri S V Katara	DW/DPP/9468	(-) 1,22,835	Anand
2	Shri A R Patel	DW/DPP/18578	(-) 2,45,135	Anand

The reasons for minus balance needs to be analysed and remedial action may be taken.

2.3.2 Un-posted amount of GPF of Class IV Employees as on 31-03-2025 are as under: -

Sl. No.	Name of the Treasury/PAO	Amount (₹)
1.	Ahmedabad	30,000
2.	Amreli	21,000
3.	Aravali	3,000
4.	Bharuch	95,170
5.	Bhuj	1,50,439
6.	Chhotaudepur	15,000
7.	Dahod	79,500
8.	Devbhumi-Dwarka	35,000
9.	Gandhinagar	2,35,000
10.	Himatnagar-S.K.	42,000
11.	Junagadh	10,000
12.	Mahisagar	20,000
13.	Mehsana	15,000
14.	Morbi	36,000
15.	Nadiad	1,16,000
16.	Narmada	56,500
17.	Navsari	32,000
18.	Palanpur	7,76,500
19.	Patan	1,60,000
20.	Rajkot	1,70,149
21.	Surendranagar	1,30,000
22.	Vadodara	5,000
23.	Valsad	33,000
	TOTAL	22,66,258

The unposted items must be credited to their proper account, so that there are no missing credits in the subscriber's accounts.

2.4 Misclassified GPF vouchers/schedules under the “MH 8009 -other than Class-IV” with correct Head

Their details are shown in Annexure-5. These items were misclassified under the M.H 8009-other than Class IV. These items have been rectified and accounted for under the correct heads of account during the year 2024-25.

Government/ Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure the correct classification of accounts.

2.5 Misclassification of Schedules / Challans in Support Of HBA For The Year 2024-25.

The Details of misclassified schedules in support of HBA are mentioned below:

District Code	Treasury	Major Head	Voucher No./Month	Amount ₹
182	Chhotaudepur	2070	4, 04/2024	25,000
162	Mahesana	2055	393, 10/2024	60,000
172	Dahod	2055	66, 12/2024	9,000
157	Gandhinagar Try	2202	16, 12/2024	3,000

Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the correct classification of accounts and attach schedules with voucher.

2.6 Unreconciled Net (Dr.) Differences Of Reserve Bank Deposits (State) Between Treasuries And Banks.

Reconciliation of figures between VDMS (Verified Date Wise Monthly Statement) received from Treasuries, PAOs and Liaison Officer, Mumbai and Delhi and schedule of DMS received from the RBI Ahmedabad is done every month. After the reconciliation, discrepancy if any is forwarded to the RBI, Ahmedabad for the settlement. After receiving the discrepancies statement, the RBI, Ahmedabad makes adjustments and settles the discrepancies in subsequent months. This is only book adjustment and makes no accounting effect.

Un-reconciled Net differences of Reserve Bank Deposits (State) between Treasuries and Banks up to the month of March 2024 is **₹ 432.84 Crores (Cr).**

The Director of Accounts and Treasuries may take necessary action to reconcile the difference at the earliest.

2.7 Matters Relating To PAO Offices

2.7.1 PAO-Ahmedabad: 2024-25

1. 36 Outstanding Audit Objections of money value ₹ 10,57,14,635/- has been intimated by O/o the Resident Audit Officer, PAO/Ahmedabad.

Director of Accounts and Treasuries may ensure the clearance of outstanding Audit Objections.

2. Payments made in advance in violation of the financial rules, of ₹ 5,00,00,000 in Major Head 2056, as the Parking of funds with GSFS for the year 2017-18 has been intimated by O/o the Resident Audit Officer, PAO-Ahmedabad.

Director of Accounts and Treasuries may instruct the PAO-Ahmedabad to comply with provisions of extant rules.

2.7.2 PAO-Gandhinagar:2024-25

1. 234 outstanding audit objections of general contingent bills of money value ₹ 2,15,57,91,718/- has been intimated by O/o the Resident Audit Officer, PAO/Gandhinagar.
2. 18 outstanding audit objection of detailed contingent bills (DC) objections of money value ₹ 9,36,23,926/- has been intimated by O/o the Resident Audit Officer, PAO/ Gandhinagar.

Director of Accounts and Treasuries may ensure the clearance of outstanding Objections.

2.8 Differences In The Amounts Remitted By Public Works Divisions (Requisition For Correction Of Accounts) & Acknowledged By Treasuries And Issue Of Huge Number Of Correction Slips By Treasury Offices

There are 159 PW Divisions in Gujarat State, out of which 149 Divisions have difference in the amount remitted between PW Divisions and concerned Treasuries up to March 2025. Details of all 149 PW Divisions, which have differences in the amount remitted by PW Divisions are given below:

Outstanding Balance as on March-2025 of various Irrigation Divisions

Sl.No	Division (Code)	Remittance	Cheque
1	Kadana Div. No. 1 Diwada colony (072)	2,11,54,348.15	31,42,81,421.00
2	Salinity Control Div. Bhuj (073)	13,84,913.00	8,47,88,622.00
3	Ukai Div. No. 1 Ukai (074)	-9,95,68,660.00	19,07,49,953.54
4	U.L.B.C. Invest Div. No. 2 Valod (075)	-24,29,31,771.77	53,30,98,330.00
5	U.R.B.C. Div. Ankleshwar (076)	3,95,50,504.20	2,11,05,615.20
6	Dharoi Headworks Div. Dharoi Colony (077)	3,50,04,574.54	28,82,49,622.06
7	S.S.S.C. Div. No.1 Himatnagar (078)	-6,19,417.00	9,76,41,066.00
8	Irrigation Mech. Div. No. 2 Ukai (079)	1,10,649.00	88,21,467.00
9	Sujlam Suflam Dn No. 2 Visnagar (080)	-1,38,573.00	7,88,89,835.00
10	Dharoi Canal Div. No. 3 Visnagar (081)	-43,756.91	1,40,70,203.00
11	Salinity Control Div. Bhavnagar (082)	-80,58,716.00	33,36,178.00
12	D'ganga Project Canal 1 M'colony (083)	2,04,14,458.00	7,05,48,731.00
13	D'ganga Canal Invest.-1 Valsad (084)	1,31,74,981.00	6,02,63,260.00
14	D'ganga Canal Dist Div. No.3 Balitha Vapi (087)	21,64,41,902.90	4,09,29,264.00
15	Panam Irri. Div. Godhra (088)	-3,91,705.00	4,39,31,024.00
16	Panam Project Div. Godhra (089)	-3,03,73,923.00	8,75,79,586.00
17	Nadiad Irrigation Div. Nadiad (090)	2,39,74,232.50	4,68,97,212.60
18	Anand Irrigation Div. Anand (091)	4,662.00	1,95,39,907.00
19	Petlad Irrigation Div. Petlad (092)	5,39,208.00	3,46,95,702.00
20	Irrigation Mech. Div. No. 5 Ahmedabad (093)	2,60,739.94	81,96,929.67
21	Irrigation Div. Ahmedabad (094)	-84,694.38	1,81,45,223.00
22	Irrigation Earthan Dam Div. Ahmedabad (095)	1,30,111.19	13,08,847.00
23	Irri. Project Div. Modasa (097)	8,20,996.66	5,03,52,357.15
24	W.P.C. Div. Modasa (098)	-94,483.10	16,24,755.69
25	Deesa Irrigation Div. Deesa (099)	-8,95,585.00	8,76,77,654.00
26	Und Irrigation Div. Jamnagar (101)	-3,72,741.00	6,38,67,229.00
27	Pipe line Project division No.1 Chhotaudepur (103)	-73,420.00	36,407.00
28	Shedhi Irri. Div. Nadiad (104)	-98,39,525.00	7,40,58,515.34
29	Drainage Div. Navsari (105)	6,372.53	15,20,12,778.00
30	Drainage Div.No. 2 Surat (106)	95,296.00	7,32,68,287.00
31	Soil Survey Div. Surat (107)	33,950.00	3,77,511.00
32	Irrigation Project Div. Junagadh (108)	2,26,05,451.00	5,53,04,289.00
33	Irrigation Project Div. Rajkot (109)	-56,68,928.00	3,23,11,810.00
34	I.P.Div. No. 4 Rajpipla (111)	62,48,681.00	4,79,53,299.00
35	W.R.I. Div. Ahmedabad (113)	2,08,658.00	1,39,566.00
36	Irrigation Div. Botad (114)	-19,78,123.00	1,51,91,983.00
37	Irri. Project Div. Bhavnagar (117)	-	2,27,17,927.00
38	Dahod Irri. Div. Dahod (122)	-36,29,256.00	13,11,15,085.00
39	K.R.B.C. Div. Surat (123)	-17,48,442.00	8,26,43,608.00
40	Surat Canal Div. Surat (124)	19,07,31,793.59	20,11,17,107.98

Sl.No	Division (Code)	Remittance	Cheque
41	Ambika Div. Navsari (125)	19,368.00	11,54,25,862.00
42	Irrigation Div. Bhavnagar (126)	-	2,91,38,132.00
43	Irrigation Div. Rajkot (128)	1,67,703.05	2,23,43,553.00
44	Irri. Div. Jamnagar (129)	44,75,734.25	2,76,70,803.00
45	M.I.P. Div. Ankleshwar (130)	9,34,758.00	1,93,85,113.31
46	VER-II Project Div. Vyara (133)	-2,83,098.85	52,37,85,913.00
47	Irrigation Mech. Div. No. 4 Ahmedabad (134)	19,80,016.61	4,64,34,584.00
48	Irrigation Div. Amreli (135)	64,514.81	4,85,34,070.00
49	Irrigation Div. Himatnagar (136)	8,64,220.00	99,23,440.00
50	Vadodara Irrigation Div. Vadodara (137)	41,20,22,786.14	1,87,49,65,054.07
51	Geri Div. Vadodara (138)	-6,29,960.20	1,21,41,117.69
52	Hydrolic Div. (Gotri) Vadodara (139)	40,18,800.00	64,32,882.00
53	North Gujarat Research Div. Gandhinagar (140)	-7,15,82,685.00	32,57,439.00
54	South Gujarat Research Div. Surat (141)	80,74,866.30	36,05,687.45
55	Saurashtra Research Div. Rajkot (142)	-968	24,30,420.00
56	Kutch Irrigation Div. Bhuj (145)	1,47,78,751.10	26,32,702.00
57	Kutchh Irrigation Const.Div. Bhuj (146)	-16,06,09,304.00	1,67,07,904.00
58	Irrigation Mech Div. No. 7 Ahmedabad (147)	78,362.47	12,70,274.37
59	Irrigation Mech Div. No. 1 Vadodara (148)	11,58,161.83	3,27,40,121.67
60	Engineeering Geologiocal Div. Vadodara (152)	3,760.00	-
61	Engineering Geological W.R.I. Div. Rajkot (153)	-	51,194.00
62	Ground Water (SIP) Div. Rajkot (154)	-	88,234.00
63	W.R.I. Div.Bhuj (162)	-910	67,46,523.95
64	Irrigation Mech. Div.No. 6 Rajkot (164)	6,81,000.00	36,03,761.00
65	Irrigation Mech. Div. No. 3 Gandhinagar (165)	21,59,543.12	11,83,711.00
66	Irrigation Project Div. Junagadh (166)	-	10,76,88,920.00
67	W.R.I. Div.Palanpur (167)	-1,55,099.00	21,87,573.00
68	Project. Const. No. 3 Himatnagar (169)	16,22,681.67	1,232.36
69	Project Construction Div. No. 4 Rajkot (Sauni) (170)	12,09,006.39	2,82,77,623.00
70	Surendranagar Irrigation Division, Rajkot (171)	-1,71,728.00	2,07,13,007.00
71	P.A.O.N.W.R.&W.S. Div. Gandhinagar (181)	20,359.95	9,40,883.60
72	Irrigation Project Div. No. 2 Bodeli (182)	6,55,481.94	5,02,51,155.97
73	Sipu Project Dn. Palanpur (183)	1,08,27,944.00	16,83,22,562.00
74	Irrigation Mech. Store -1 Vadodara (186)	1,87,32,534.16	20,64,998.76
75	Drainage Div. Gandhinagar (188)	6,39,19,839.00	3,45,95,392.00
76	Salinity Control Div. Porbandar (189)	10,53,012.00	1,81,40,622.00
77	P.S.I. Div. Anjar (192)	-68,680.00	1,90,818.00
78	Soil Survey Div. Gandhinagar (193)	13,037.63	1,25,901.00
79	Irrigation Construction Dn. Gandhinagar (195)	0	3,95,32,012.00
80	Project Implementation Unit-2 Vadodara (201)	0	59,29,633.00
81	Irrigation Div. Morbi (207)	895	1,51,56,364.00
82	S.P.S.D.&Q.C.Div. Jamnagar (208)	0	64,427.00
83	Gir Somnath Irrigation Dn Veraval (211)	8,46,04,915.00	22,82,54,867.00
84	Salinity Control Dn Jamkhambhaliya (212)	-6,32,319.00	5,59,41,229.00
85	Bhadbhut Project Dn. No. 1, Bharuch (213)	-3,79,68,067.00	3,72,990.00
Total		54,84,23,996.41	6,74,80,88,875.43

Outstanding Balance as on March-2025 of various R&B

Sl. No	Division (Code)	Remittance	Cheque
1	City (R&B) Div. Ahmedabad (001)	-84,40,380.00	21,79,95,987.00
2	District (R&B) Div. Ahmedabad (002)	-35,56,949.87	40,02,15,418.00
3	Store (R&B) Div. Ahmedabad (003)	13,93,648.00	5,81,59,799.91
4	(R&B) Div. Bhuj (004)	-1,97,00,005.22	22,59,79,920.00
5	(R&B) Div. Mehsana (005)	-1,23,48,729.67	58,93,58,412.00
6	(R&B) Div. Palanpur (006)	-44,80,132.00	2,15,19,59,087.00
7	(R&B) Div. Himatnagar (007)	1,16,168.00	31,77,98,499.00
8	Kheda (R&B) Div. Nadiad (008)	-10,51,026.21	26,14,76,946.40
9	Dang (R&B) Div. Ahwa-Dang (009)	2,51,01,607.00	16,70,12,003.00
10	City (R&B) Div. Rajkot (010)	8,07,648.48	35,29,03,709.00
11	(R&B) Div. Jamnagar (011)	6,355.00	10,53,27,514.00
12	(R&B) Div. Surendranagar (012)	-4,88,414.00	1,76,64,655.00
13	Medical (R&B) Div. Ahmedabad (013)	10,22,305.00	7,63,99,916.00
14	Navrangpura (R&B) Div. Ahmedabad (014)	-1,41,25,893.00	8,47,44,474.00
15	(R&B) Div. Amreli (015)	49,94,065.00	31,54,55,350.00
16	(R&B) Div. Bhavnagar (016)	55,50,591.50	1,29,25,409.00
17	(R&B) Div. Junagadh (017)	-1,21,715.00	3,85,37,874.00
18	(R&B) Div. No. 1 Surat (018)	7,23,859.30	40,14,22,283.11
19	(R&B) Div. Navsari (019)	3,64,319.74	22,31,03,618.77
20	Surat Electrical (R&B) Div. Surat (020)	43,77,623.00	7,92,67,837.00
21	(R&B) Div. Godhra (021)	2,64,09,174.00	23,05,88,933.00
22	(R&B) Div. Bharuch (022)	-48,55,188.25	4,09,63,533.56
23	Road Project Div. Rajkot (023)	-4,217.00	-
24	C.P.Div. No.1 Gandhinagar (025)	1,21,29,499.88	20,04,01,261.00
25	C.P.Div. No. 2 Gandhinagar (026)	-13,89,313.00	65,40,80,124.50
26	C.P.Div. No.3 Gandhinagar (027)	-55,71,519.75	43,82,09,156.00
27	Capital Project Div. No. 4 Gandhinagar (029)	-22,23,400.55	4,14,48,397.00
28	Capital Project Electrical (R&B) Div. G'nagar (030)	26,57,377.69	4,48,82,747.43
29	Sachivalaya Complex Ele.(R&B) Div. Gandhinagar(031)	65,80,035.00	16,92,27,763.00
30	Electrical (R&B) Div.No. 1 Ahmedabad (032)	1,59,019.83	19,73,80,740.00
31	Electrical (R&B) Div. No. I Vadodara (033)	-40,66,31,421.83	5,01,08,362.02
32	Electrical (R&B) Div. Rajkot (034)	16,42,184.93	3,44,15,066.79
33	Director of Parks & Gardens Div. Gandhinagar (035)	-3,07,68,630.00	1,83,58,739.00
34	Central Work-Shop (R&B) Dn Ahmedabad (036)	43,349.86	5,17,162.75
35	Mech.(R&B) Div. Rajkot (037)	-4,07,581.00	98,341.00
36	Mech. (R&B) Div. Ahmedabad (038)	18,61,500.00	9,52,66,121.00
37	Drilling (R&B) Div. Ahmedabad (041)	-22,75,617.00	13,33,776.00
38	Expressway Div. No. 1 Ahmedabad (043)	-	1,97,389.00

Sl. No	Division (Code)	Remittance	Cheque
39	National Highway Div. Ahmedabad (044)	2,73,072.50	16,69,16,574.73
40	National Highway Div. Gandhidham (045)	23,182.00	1,21,58,595.00
41	District (R&B) Div. Rajkot (046)	-34,63,825.21	3,96,91,909.00
42	National Highway Div. Rajkot (047)	12,600.00	2,52,82,180.00
43	National Highway Div. Bharuch (049)	9,68,665.00	33,03,102.00
44	Expressway Div. No. 3 Vadodara (051)	-70,30,159.00	-
45	District (R&B) Div. Vadodara (054)	11,24,032.63	50,45,71,889.00
46	Mech. (R&B) Div. Vadodara (055)	35,51,955.80	13,21,027.65
47	City (R&B) Div. Vadodara (056)	4,01,141.00	18,96,25,901.00
48	Ele. (R&B) Div.No.2 Ahmedabad (059)	4,67,148.00	3,16,29,115.00
49	High Court Electrical (R&B) Div. Ahmedabad (060)	28,031.00	2,35,59,836.00
50	State Road Project Div. I Rajkot (061)	800	2,01,74,726.00
51	State Road Project Div. Vadodara (063)	-	2,17,68,215.00
52	High Court (R&B) Div. Ahmedabad (064)	-49,700.00	17,51,24,869.00
53	(R&B) Div. Dahod (065)	-35,05,760.00	16,86,30,793.00
54	Anand (R&B) Div. Anand (066)	-2,82,921.00	4,86,50,635.00
55	(R&B) Div.Valsad (067)	55,51,008.00	14,92,67,073.00
56	(R&B) Div. Rajpipla (068)	30,02,333.00	11,67,88,136.00
57	(R&B) Div. Patan (069)	84,792.00	8,45,02,951.00
58	(R&B) Div. Porbandar (070)	45,546.00	9,59,26,793.00
59	National Highway Div. Vadodara (071)	2,01,204.00	6,19,77,150.00
60	(R&B) Div.No. 2 Surat (180)	-27,03,735.40	32,26,32,101.20
61	Tapi (R&B) Div. Vyara (198)	-18,85,952.00	49,74,86,287.00
62	Project Implementation Unit Navsari (199)	21,600.00	3,389.00
63	Mahisagar (R&B) Div. Lunawada (202)	12,38,545.00	32,47,21,543.00
64	(R&B) Division Gir Somnath (203)	-8,48,82,277.00	9,41,75,623.00
65	(R&B) Division Botad (204)	6,34,065.00	16,30,84,088.00
66	(R&B) Div. Modasa (205)	13,735.00	45,34,49,166.00
67	(R&B) Div. Morbi (206)	4,68,665.00	4,28,50,670.00
68	(R&B) Division Chhotaudepur (209)	7,76,084.00	19,68,50,511.00
69	(R&B) Division Devbhoomi Dwarka (210)	77,55,998.00	8,41,72,973.00
70	Electrical (R&B) Dn. Mehsana (214)	13,31,540.00	4,56,00,182.00
71	Electrical (R&B) Dn. Bhavnagar (215)	2,15,53,949.00	1,09,37,558.00
		-47,67,74,439.82	12,49,20,21,886.82

Director of Accounts and Treasuries may instruct all Treasury Officers and PW Divisions to look into irregularities while booking the amount under appropriate head and in accordance with purpose for which the receipt /expenditure occurred.

Part-3

Defects And Other Irregularities Noticed in the Records During Inspection of the Treasury Offices And Sub-Treasury Offices.

3.1 Treasuries / Sub-Treasuries Inspected During the Year 2024-25

There are 33 Treasuries, 5 PPOs and 2 PAOs to be inspected, out of these 27 Treasuries, 5 PPOs and 2 PAOs have been inspected during the year 2024-25 for the Audit period 2023-24 and the Inspection reports have been sent to the Director of Accounts and Treasuries and the concerned Treasury Offices for compliance. Treasuries inspected during the year 2024-25 are shown in **Annexure - 6**. The details of officers who held charges of the Treasuries are shown in **Annexure - 7**.

3.2 Outstanding Paragraphs Of Inspection Reports

The matter regarding settlement of pending Inspection Reports is regularly pursued with the Director of Accounts and Treasuries and the concerned Treasury Offices. There are 617 outstanding Paragraphs as on 31st March 2025. The list of outstanding Paragraphs of Inspection Reports up to the year 2023-24 is given in **Annexure-8**.

3.3 Improper / Non-Maintenance of Records

As per Rule 28(ii) of the Gujarat Treasury Rules, 2000, all monetary transactions should be entered in the Cash book as soon as they occur and should also be attested by the head of the office in token of check.

While reviewing the records of District Treasuries, it was noticed that the maintenance of Cash Book and attestation of some of the monetary transactions are not made in a proper way.

It was also observed that while making the correction, proper procedure was not followed. Instead of simply erasing the figure or overwriting the figure, the figure to be corrected, should be crossed with a line and rounded off. The correct figure should be written at the top of the old figure under dated attestation. Some of the instances are shown as under.

3.3.1 Discrepancies in Cash Book

While reviewing the Cash Book of Treasuries for the year 2023-24, the illustrative cases of discrepancies in Cash Book were as below: -

Sl. No.	Treasury Name	Remarks		
1	Ahmedabad	It was observed that signature/ initial of Additional Treasury Officer is not obtained on 15 Mar 2024 and 21 Mar 2024 in closing of Cash Book.		
2	PAO Gandhinagar	Date	Page Number	Remarks (Instances found, where overwriting was noticed in cashbook)
		03.04.2023	001	on both payment and receipt side.
		28.04.2023	004	on payment side.
		06.05.2023	006	on payment side.
		19.06.2023	014	on both Payment and receipt side.
		01.07.2023	017	on receipt side.
		08.08.2023	028	on receipt side.
		01.12.2023	056	on payment side.
		09.01.2024	067	on both payment and receipt side.
		19.03.2024	078	on both payment and receipt side.
		26.03.2024	079	on payment side.
3	Mehsana	It was observed that the Cash Book for both fiscal years was not maintained with regularity. On single page of receipt and payment side more than one-day entry has been depicted. This irregularity raises concerns regarding the validation and authenticity of the recorded transactions.		
		Additionally, it has come to attention that the end-of-month dated certificate, which is required to be duly signed by the Head of the Office was not available. This document is crucial for confirming the accuracy and completeness of the Cash Book entries.		
		16/03/2024	Payment side	Whitener used
		20/03/2024	Payment side	Overwriting
		06/03/2024	Payment side	Whitener used

Sl. No.	Treasury Name	Remarks		
		19/03/2024	Receipt side	Whitener used
		05/02/2024	Receipt side	Whitener used
		01/08/2024	Receipt side	Whitener used
		04/07/2024	Receipt side	Whitener used
		11/11/2024	Receipt side	Whitener used
4	Gandhinagar	<p>It was observed that the end-of-month dated certificate, which is required to be duly signed by the Head of the Office, was not available. This document is crucial for confirming the accuracy and completeness of the Cash Book entries.</p> <p>On the Receipt side dated 19 December 2023, a correction was made in the Cash Book for the year 2023-2024 without adhering to the compliance stipulated in Rule 28 (6) of the Gujarat treasury Rule (GTR) 2000. This deviation from established protocols necessitates clarification.</p>		
5	Rajkot	While reviewing the Cash Book for the year 2023-2024, it was found that the opening balance on 09/11/2023 was shown as '₹ 500' while closing balance on 08/11/2023 was shown as '0'.		
6	PPO Vadodara	Page Number	Remarks	
		21,22,23	Total of Receipt (₹15,81,484) and Payment (₹17,56,014) not tallied	
		30,31	(i) Receipt side total and signature of PPO not found (ii) Payment side total not found (iii) Overwriting of amount	
		56 & 89	Overwriting - amount on Receipt & Payment side	

Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of prescribed procedures.

3.3.2 Discrepancy in Service Books

The service book is an important record containing all the information relating to an employee. It also contains the history of events that happened in the career of an employee. Future benefits depend on the record available in the service book, so its up to date maintenance should be top priority of an organisation.

While reviewing Service Books (SB) at Treasuries, PPO and PAO, some discrepancies were noticed as stated below:

Common types of irregularities	PAO Gandhinagar	PPO Ahmedabad	PPO Gandhinagar	Rajkot Treasury	Grand Total
E.L balances wrongly credited/	2	2	2	1	7
Declaration of Hometown not found	6		3		9
HPL balance wrongly credited	3		1	2	6
Medical leave not credited		1			1
Entry / Option form of NPS not found	4				4
Certificate of SB not attested	5		1	1	7
Service verification in Service Book not found	3				3
Total	23	3	7	4	37

Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of extant rules / prescribed procedures.

3.4. Irregularities noticed in accounts during inspection of various treasuries

3.4.1 Personal Deposit / Personal Ledger Accounts

Personal Deposits are maintained in the treasuries in the nature of banking accounts. These are commonly known as personal ledger (PL) Accounts or Personal Deposit (PD) Accounts. PD Accounts are established in two ways:

- Under statutory provisions of the Government or created under any law or rule having the force of law by transferring funds from the consolidated fund of the state for discharging liabilities of the Government arising out of special enactments.
- Personal Deposit Accounts may also be opened, in favour of specified Government Officers for transferring fund from the consolidated Fund of the State for discharging the liabilities of the State Government in respect of execution of various projects, schemes, etc.

Generally, Government sanctions the opening of a banking deposit or of a PD Account after concurrence with the Accountant General (A&E), except where the PD Accounts are created by law or rules having force of law for discharging liabilities arising out of special enactments.

Status of PD Accounts:

i. Inoperative PD/PL Accounts

As per Paragraph 02 of Circular No. TJR/102008/O-1006/Z dt. 03.06.2009 issued by the Finance Department, Government of Gujarat, the Treasury Officer shall take action to close the PD/PL accounts if they remain in-operative for more than three years.

During the review of PD/PLA data of various treasuries for the period 2023-24, it was noticed that 27 PD/PLA accounts with a balance of ₹ 295.28 Crore were inoperative for more than three years as on 31 March 2024 as detailed below:

Sr. No	Treasury Name	Number of inoperative PD/PL accounts	Balance in the Account as on 31/03/2024 (Amount in ₹)
1	Ahmedabad	6	15,24,78,609.93
2	Bharuch	3	1,63,576.94
3	Gandhinagar	1	38,53,800.00
4	Kheda-Nadiad	2	22,594.00
5	Mehsana	2	63,504.84
6	Godhra	1	3,22,629.33
7	Surat	4	52,06,03,279.00
8	Surendranagar	6	1,35,13,21,193.74
9	Vadodara	1	25,13,248.00
10	Dahod	3	24,24,84,340.00

Sr. No	Treasury Name	Number of inoperative PD/PL accounts	Balance in the Account as on 31/03/2024 (Amount in ₹)
11	Chhotaudepur	3	83,49,845.00
12	Mahisagar	1	67,06,00,859.00
	Total	33	2,95,27,77,479.78

The Government issue necessary instruction to all Treasury Officers to close all in-operative PD Accounts and credit the balance amount lying to Government.

ii. Minus balance in Deposit Accounts

According to Rule 398 of the Gujarat Treasury Rules 2000, withdrawals shall not be allowed to exceed the balance at credit in the Deposit Account.

Scrutiny of the current balances under closed PD Accounts for the year 2023-24, revealed that 5 closed and 9 running has minus balance as shown in the tables below. The minus balance indicates that there was no provision in the IFMS to stop the over drawl by the Administrator.

(a) Minus Balances in closed PD/PL Accounts

Sl. No.	Treasury	PD/PLA Name	End Date	Last Balance
1	Ahmedabad	L.S.Kagrapith Leprosy Hospital	20-04-2018	-6,999.20
2	Kutch-Bhuj	DSP Kutch	22-02-2014	-4,57,241.00
3	Gandhinagar	Member Secretary, Guj. Water Suppl. & Sewerage Board, Gnr	07-04-2014	-5,09,890.59
4	Valsad	Pri Govt Tech High Schol Umargam	27-02-2017	-650.00
5		The Chaitman Dist Lavel Comi Nsap Valsad	31-03-2010	-29,940.00
		Total		-10,04,720.79

(b) Minus/adverse Balances in running PD/PL Accounts

Sl. No.	Treasury	PD/PLA Name	Treasury Office Balance
1	Chhota Udepur	The Principal District Judge, Chhota Udepur	-15,105.00
2	Chhota Udepur	District Panchyat Vadodara	-83,46,800.00
3	Junagadh	In Debit In Persuance Of Let.No.3617/3339/Fr.A.G.Rajkot	-1,492.75
4	Junagadh	Other Misc.Fund Connection With 1981 Census	-4,36,448.17
5	Dwarka	Additional District Court Khambhaliya	-2,23,474.00
6	Nadiad-Kheda	Criminal Court Mahudha	-2,150.00
7	Mahisagar	District Education Officer	-1,43,27,221.00
8	Bhuj-Kutch	Joint Dist. Judge Ghadhidham	-15,96,806.00
9	Gandhinagar	DRCS	-77,54,572.58
		Total	-3,27,04,069.50

The Director of Accounts and Treasuries may take necessary initiatives for modification in the IFMS to stop the over drawl by the Administrator.

iii. Balances lying in closed PD/PL Accounts

The scrutiny of closed PD/PL Accounts report for the year 2023-24, also revealed that the following 11 closed P D/P L Accounts have balances lying since long period.

Sl. No.	Treasury	PD / PLA No.	PD/PLA Name	End Date	Last Balance
1	Ahmedabad	8449B/C023	M.D. Gujarat State Investment Ltd. Abd	11-08-2023	1,51,00,000.00
2	Ahmedabad	PD055	Deputy Commissioner Of Labour, Lca A'Bad	04-09-2008	11,700.00
3	Ahmedabad	GPF005	Director Of Higher Education Gandhinagar	16-02-2015	27,22,810.00
4	Palanpur	PD017	Govt Hospitat Deesa B.K Paln	23-02-2024	7,491.00
5	Palanpur	PF008	8336 Dhanera Municipality	31-12-2015	21,59,060.00
6	Palanpur	CCD012	Civil Judge JMFC Vadgam	31-12-2015	5,000.00
7	Mahisagar	PD023	District Education Officer	28-02-2019	2,29,98,398.00
8	Gandhinagar	YOU.SER_C UL_Activity	Asst. Dire. Youth Services & Cult. Acti., Gnr.	27-06-2017	5,00,000.88

Sl. No.	Treasury	PD / PLA No.	PD/PLA Name	End Date	Last Balance
9	Gandhinagar	HANDLOOM DEV.CORP	M.D The Gujarat State Handloom Development Corporation .Ltd. Gnr.	30-06-2018	22,35,539.12
10	Gandhinagar	ODGIIC42	Gujarat Industrial Investment Coporation Gnr	27-02-2018	77,842.42
11	Jamnagar	P02DSWRO	Dist. Sainik Welfare & R O, Jamnagar.	06-03-2018	14,530.00
			TOTAL		4,58,32,371.42

The Director of Accounts and Treasuries may issue necessary instruction to all Treasury Officers to credit back to Government the amount lying in closed PD/PL Accounts.

iv. Difference between PD/PLA Accounts with A.G, Treasury office and Administrator as on 31/03/2024

As per Paragraph 8 of Circular No. TJR/102008/O-2006/Z dated 03.06.2009 issued by the Finance Department, Government of Gujarat, the Treasury Officer shall reconcile the PD/PL Accounts with the Accountant General office & the Administrator as per the prescribed time schedule.

On review of the PD/PL Accounts of Treasuries, it was noticed that there were difference between balance of the Treasury Office and the Accountant General Office in 539 PD/PL Accounts of twenty-five (25) treasuries and difference between the Treasury office and the Administrator in 500 PD/PLA Accounts of twenty-six (26) treasuries as on 31 March 2024. Details are given in the **Annexure- 09** and **Annexure-10** respectively.

The Director of Accounts and Treasuries may take necessary action to reconcile the differences.

3.4.2 Minus balance in Earnest Money Deposit (EMD) Accounts.

IFMS project, a fully Computerised system has been implemented from the year 2009-10 to deal with the accuracy of initial accounts and financial management of the State Government.

Scrutiny of Earnest Money Deposit Accounts for the period from April-2023 to December-2024, it was noticed that there were 06 EMD Accounts related to 05 treasuries had minus balance under closing balance column as detailed below:

Sl. No.	Treasury	Name of EMD Accounts	Account code	Closing Balance as on 31.12.2024
1	Dahod	SD	SD	-1,09,285.00
2	Jamnagar	Under Tenancy Deposit	TD	-9,888.40
		Deposits in connection with elections panchayat	ED	-3,159.00
3	Nadiad Kheda	Work done for public Bodies	WDPB	-55,18,522.40
4	Surendra Nagar	Revenue Deposit	RD	-25,98,120.00
5	Junagadh	Work done for Public Body	WDPB	-15,05,007.00
		TOTAL		-97,43,981.80

These should be analysed by the Director of Accounts and Treasuries for early clearance and settlement.

3.4.3 Difference in Earnest Money Deposit (EMD) Accounts between Treasury Office and Accountant General

Deposit Transactions of Revenue Deposits, Civil Court Deposits, Criminal Court Deposits and Deposits for works done for public Bodies or Private Individuals are enunciated in chapter 16 of the Gujarat Treasury Rules, 2000. District Treasury Offices are keeping the accounts of above-mentioned Deposit Transactions and submit to Office of the Accountant General (A&E).

On reviewing +/- Memo Report of the EMD Accounts downloaded from IFMS and compared with figures of the Accountant General (A&E), it was noticed that there was huge difference between balances of Treasuries and the AG (A&E). The details are as under:

Code	Code Description	OB as on 01.04.2023		Difference
		+/- Memo	AG Figures	
1.Amreli				
Head-8443 Civil Deposits 101-Revenue Deposits				
RD	Other Revenue Deposit	42,87,957.31	36,81,248.31	6,06,709.00
TD	Revenue Tendency Deposit	1,93,076.00	1,97,241.00	-4,165.00
Head-8443 Civil Deposits 103-Security Deposits				
SD	Security Deposit	65,95,627.00	66,77,827.00	-82,200.00
Head-8443 Civil Deposits 117-Deposit for WDPB				
WDPB	Deposit for work done for Public Bodies or private individuals	75,98,767.00	40,21,690.78	35,77,076.22
2.Botad				
Head-8443 Civil Deposits 101-Revenue Deposits				
RD	Other Revenue Deposit	1286235	1052667	2,33,568.00
3. Dwarka				
Head-8443 Civil Deposits 101-Revenue Deposits				
1	Other Revenue Deposit	20169239.2	12126608	80,42,631.22
Head-8443 Civil Deposits 117-Deposit for WDPB				
2	Deposit for work done for Public Bodies or private individuals	2766539	675660	20,90,879.00
4. Morbi				
Head-8443 Civil Deposits 101-Revenue Deposits				
1	Other Revenue Deposit	20,62,308.00	- 23,84,993.00	44,47,301.00
Head-8443 Civil Deposits 103-Security Deposits				
3	Security Deposit	7,34,439.00	6,51,999.00	82,440.00
Head-8443 Civil Deposits 117-Deposit for WDPB				
2	Deposit for work done for Public Bodies or private individuals	2,37,285.00	-12,715.00	2,50,000.00
Head-8443 Civil Deposits 800-Other Deposits				
10	Other Deposit	71,112.00	19,267.00	51,845.00
5. Rajkot				
Head-8443 Civil Deposits 101-Revenue Deposits				
1	Revenue Deposit	49098947.4	50686907.4	-15,87,960.00
Head-8443 Civil Deposits 103-Security Deposits				
3	Security Deposit	7156205.22	3785783.63	33,70,421.59
Head-8443 Civil Deposits 117-Deposit for WDPB				
2	Work done for Public Bodies Fund	3497676.43	3622676.43	-1,25,000.00

Director of Accounts and Treasuries may take necessary action to reconcile the differences.

3.4.4 Late credit of unused amount in Government Account

As per Rule 211 of the Gujarat Treasury Rules, 2000, Drawing Officers are responsible to send DC Bills against all AC bills to A.G. (A&E) within three months from date of drawl of AC Bills. Further, Money unspent should also be credited into Government Account within 90 days from the date of drawl of AC bill.

On scrutiny of the AC Bill registers 2023-24, it was noticed that, the following DDOs had belatedly remitted/ credited the unused amount into the Government Account.

Sl. No.	Cardex No.	DDO	Amount Unused	Bill No /Date	Due date	Unspent Money Deposited On
Ahmedabad Try						
01	037	City Civil & Sessions Court, Bhadra, Ahmedabad	5,855.00	714/23-24/ Dt.27/10/2023	27/01/2024	12/02/2024
02	239	Principal, Shree Mahalaxmi District Institute of Edu. And Tra. Ahmedabad-1 Rural	711.00	158/ Dt.11/03/2024	11/06/2024	26/06/2024
03	239	Principal, Shree Mahalaxmi District Institute of Edu. And Tra. Ahmedabad-1 Rural	10,922.00	119/ Dt.09/01/2024	09/04/2024	20/05/2024
04	123	District Court, Ahmedabad (Rural) Mirjapur	3,672.00	182/23-24/ Dt.14/07/2023	14/10/2023	30/12/2023
PAO Ahmedabad						
05	045	Commissioner Of Police Ahmedabad City	2859.00	382, dt 24/01/2024	23/04/2024	29/04/2024
PAO Gandhinagar						
06	3	General Administration	130.00	3041, 07/2023	03/10/2023	12/10/2023
07	3	General Administration	4157.00	3042, 07/2023	03/10/2023	08/11/2023
08	3	General Administration	600.00	4248, 01/2024	17/04/2024	26/04/2024
09	31	Office of Lokayukt	360.00	2903, 07/2023	04/10/2023	23/10/2023

Sl. No.	Cardex No.	DDO	Amount Unused	Bill No /Date	Due date	Unspent Money Deposited On
		Rajkot Treasury				
10	722	Principal, Rajkot	16080.00	238, 31/07/2023	29/10/2023	02/11/2023
11	722	District Edu.	66570.00	48, 04/08/2023	02/11/2023	04/11/2023
12	722	&Training,	4188.00	49, 04/08/2023	02/11/2023	06/11/2023

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of extant rules.

3.4.5 Booking of Receipts under wrong head.

As per Paragraph 3.10 of LMMH, “Recoveries of overpayments whether made in cash or by short drawl from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct-Recoveries of Overpayments' (code ‘911’) below the concerned major/sub-major head ‘without affecting the gross expenditure under the functional Major/Sub-Major Head in the Accounts”

On scrutiny of physical challan of PAO, Gandhinagar for the year 2023-24, it was noticed that, recovery of overpayment pertained to previous year was wrongly accounted for under 0070-60-800 (other Miscellaneous Receipts) as detailed below:

Sl. No	Challan No.	Challan Date	Amount	Department	Head operated	Correct Service Head
1	9	29.01.2024	5,218.00	Comm. of Higher Education	0070-60-800-05	2202
2	3	10.07.2023	10,981.00	Under Secretary, GAD	0070-60-800-05	2052
3	1	02.06.2023	46,297.00	GAD	0070-60-800-05	2015
4	2	19.05.2023	79,535.00	Comm. of Labour GNR	0070-60-800-05	2230
5	1	05.05.2023	6,435.00	Registrar Co-op Societies	0070-60-800-05	2425
6	2	07.04.2023	1,287.00	Registrar Co-op Societies	0070-60-800-05	2425
7	6	05.04.2023	19,950.00	DAT GNR	0070-60-800-05	2054
		Total	1,69,703.00			

Government / Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure the correct classification of accounts.

3.4.6 Operating minor head 900-Deduct refund as a receipt head

In accordance with the general guidelines provided under the List of Major and Minor Heads of Account of Union and States, the minor head 'Deduct-Refunds' (code '900') should be opened specifically for the purpose of refund of revenue. It is standard practice for refunds of revenue to be considered as a reduction of total revenue receipts

On scrutiny of the Receipt Subsidiary Register Report of Treasury Office, Gandhinagar, a significant discrepancy was identified. A large amount of ₹ 61,35,42,595 had been credited under Major head 0852-08-900-01, which was to be credited in 2852-80-911-02.

Government / Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure the correct classification of accounts.

3.4.7 Payment of Saving fund of Government of Gujarat Employee Insurance Scheme (GoGEIS)

Payment of State Government Employees Insurance Scheme, is enunciated in Paragraph 368 and 369 of the Gujarat Treasury Rules, 2000. Under the State Government Employees Insurance Scheme, 1981 the payment of Insurance Fund / Saving Fund payable on the death of the Employees while in service shall be authorised by the Head of Office to the deceased employee's nominee (s). Copy of each such sanction shall be endorsed to the District Treasury/ HOD/ individual concerned. The bill will indicate clearly the entitlement from (i) Insurance Fund and (ii) Saving Fund.

Scrutiny of Classified Abstract Report and Compilation Book for the year 2023-24 revealed that payment of Saving fund of ₹ 24,66,575 has made from insurance fund (8011-00-107-01) as detailed below:

Sr. No	Name of Treasury	Saving fund paid from	Correct Head	Amount in ₹
1	Ahmedabad-Div	8011-00-107-01	8011-00-107-03	3,95,037
2	Ahmedabad`	8011-00-107-01	8011-00-107-03	3,91,541
3	Bhavnagar	8011-00-107-01	8011-00-107-03	47,172
4	Chhotaudepur	8011-00-107-01	8011-00-107-03	2,60,893
5	Mehsana	8011-00-107-01	8011-00-107-03	2,10,527
6	Narmada	8011-00-107-01	8011-00-107-03	11,61,405
		Total		24,66,575

Government / Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure the correct classification of accounts.

3.4.8 Discrepancy in Cardex

While inspecting the Cardex Cards and Cardex Register in cheque branch, non-adherence of the mandatory procedures on each & every Cardex Card of DDOs was noticed as detailed below:

A. Prescribed Mandatory Procedures:-

1. There should be round seal of the Office.
2. The Cardex Card should be authorized by the concerned competent authority.
3. Signature by the Treasury Officer

B. Instances of Non-adherence of Mandatory Procedures:-

Common types of irregularities	Number of DDOs	Treasury
Cardex not found	3	PAO Gandhinagar
Cardex not Signed by the Treasury Officer	10	Ahmedabad (4), Chhotaudepur (6)
Round seal not found on photograph	12	PAO Gandhinagar
Round Seal of the Office is not affixed	24	PAO Ahmedabad (15), Chhotaudepur (9)
Signature Of PAO not found on cardex	13	PAO Gandhinagar
Total	62	

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of prescribed procedures.

3.4.9 Accumulation of NPS Deduction in PD Account

As per Paragraph No. 01 of Circular No. TJR/102008/O-1006/Z dated. 03.06.2009 issued by the Finance Department, Government of Gujarat, the Treasury Officer shall take action to close the PD/PL accounts have remained inoperative for more than three year.

Further, as per Rule 32(11) of Gujarat Civil Services (New Contributory Pension Scheme) 2024, Drawing and Disbursing Officer in the Directorate of Pension and Provident Fund shall be authorized to make withdrawal from the concerned District Treasury Office, the amount of employee's contribution deposited at the Treasury under Major Head 8342.

Scrutiny of PD/PLA Inoperative Accounts, revealed that a PD account for "National Pension Scheme" was opened under MH 8342-00-117-01 in IFMS without obtaining any sanction of the Principal Accountant General. These accounts were used for depositing NPS deduction of Government Employees. The account was having balance and was inoperative more than 10 years.

PD/PL Account wise accumulation of NPS Deduction is as under :-

Name of Treasury	PD/PLA No.	Description	Last transition Date	Last Balance
Ahmedabad	8342 EPCPF	Employee Cont. Defined CPF	03/01/2013	19,72,06,835.00
	8342ECPF SND	Employee Cont. Defined CPF SANAND	25/02/2013	1,34,95,007.00
	8342ECPF SOLA	Employee Cont. Defined CPF SOLA	12/02/2013	8,57,529.00
	8342ECPF	Govt. Cont. Defined CPF	17/03/2012	23,197.00
	8342ECPF SND	Govt. Cont. Defined CPF SANAND	19/03/2012	52,024.00
Bhavnagar	8342ECPF	NDCPS Employee Contribution	13/06/2016	77475826.00
Surat	8342GCPF	NDCPS State Govt. Contribution	31/03/2019	2140008.00
	8342ECPF	NDCPS Employee Contribution	04/01/2020	518370425.00

The Director of Accounts and Treasuries may ensure to comply with provisions of extant rules towards NPS in true spirit.

3.4.10 Capitalisation of Revenue Expenditure

As per the Budget Circular issued by the Finance Department, expenditures related to revenue nature should be classified under revenue heads, whereas expenditures involving the creation of capital assets should be classified under capital heads.

This guideline is explicitly stated in the circulars for the years 2023-24 (issued on 03-OCT-2022) and 2024-25 (issued on 01-OCT-2023).

Scrutiny of IFMS Classified Abstract during the inspection of Himmatnagar Treasury, revealed that the salary charges, which should be classified as revenue expenditure, were booked as a capital expenditure.

In the fiscal year 2023-24, a total amount of ₹60,02,157.00 was incorrectly recorded under capital heads. Similarly, ₹45,97,353.00 was booked under capital major heads in the fiscal year 2024-25. Specific instances of these discrepancies were noted as follows.

Year	Major Head	Amount
2023-24	4406-01-101-16	653,829.00
	4700-80-796-02	2,914,889.00
	4701-72-101-01	2,248,107.00
	4701-72-800-80	185,332.00
2024-25 (Up to 02/2025)	4700-80-796-02	2,886,261.00
	4701-72-101-01	1,711,092.00

Government / Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure that the revenue expenditure is not capitalised.

3.4.11 Discrepancy in Pensionary Charge Classification

As per the Budget Circulars issued by the Finance Department on 03-OCT-2022 (for FY 2023-24) and 01-OCT-2023 (for FY 2024-25), clear guidelines have been provided for the allocation of pensionary charges. The circular explicitly mandates that the pensionary charges (Object Head/Sub Object Head 04-00 “Pensionary Charges”) should be classified under Major Heads 2071, 2075, and 2235.

On scrutiny of IFMS Classified Abstract during the inspection of Himmatnagar Treasury, it was noticed that the pensionary charges were incorrectly booked under Major Head 2700 in addition to the prescribed Major Heads. Such deviation was observed in the following instances:

- i) **FY 2023-24:** Expenditure under Grant no. 066 under Head of Account 2700-80-001-02, amounting to ₹2,91,810.00

- ii) **FY 2024-25 (up to 28-FEB-2025):** Expenditure Grant no. 066 under Head of Account 2700-80-001-02, amounting to ₹1,81,912.00

Government / Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure the correct classification of accounts.

3.4.12 Irregular and Excessive utilisation of Minor Head 800-Other Expenditure

According to operational guidelines, Minor Head 800 - Other Expenditure/Other Receipts should be utilized only as a last resort when a specific and appropriate minor head is not available within the accounting structure. The routine and frequent use of Minor Head 800 obscures the true nature of expenditure/receipts, compromising both transparency and accountability. Such usage also impacts the accuracy and reliability of Statements 15,16 and 18 of the Finance Accounts of the State Government, making the accounts less transparent.

During the inspection of Himmatnagar Treasury, it was observed that Minor Head 800 was extensively utilized during the financial year 2023-24 and 2024-25 (up to 28-02-2025), the details of which are as below:

Revenue Classification:

- Minor Head 800 was used 17 times, with a total expenditure of ₹11,01,83,432.00.
- The specific Heads of Accounts where Minor Head 800 was applied are as follows:

Classification	Amount
o 0047-3451-00-800-01	41,380.00
o 0049-2852-80-800-36	62,50,283.00
o 0095-2851-00-800-01	41,70,768.00
o 0049-2851-00-800-06	2,50,532.00
o 0049-2851-00-800-02	4,02,20,845.00
o 0095-2702-02-800-01	45,00,000.00
o 0095-2405-00-800-01	2,51,505.00
o 0079-2245-80-800-03	71,946.00
o 0079-2245-02-800-02	1,00,000.00
o 0095-2225-01-800-10	2,95,552.00
o 0095-2225-01-800-01	82,36,000.00
o 0093-2225-02-800-07	1,32,000.00
o 0092-2225-03-800-03	25,00,000.00
o 0092-2225-03-800-01	1,51,11,000.00
o 0040-2211-00-800-01	4,55,000.00
o 0009-2202-02-800-04	2,36,39,916.00
o 0043-2055-00-800-08	39,56,705.00
Total	11,01,83,432.00

Capital Classification:

- Minor Head 800 was used 4 times, with a total expenditure of ₹2,29,28,634.00.
- The Revenue Heads of Accounts where Minor Head 800 was applied are as follows:

Classification	Amount
o 0092-6225-03-800-01	2,02,50,000.00
o 0066-4701-80-800-01	3,013.00
o 0057-4250-00-800-01	7,54,467.00
o 0078-4070-00-800-01	19,21,154.00
Total	2,29,28,634.00

The excessive use of Minor Head 800 not only affects the transparency of accounts, but it also results in wrong reporting of expenditure or receipts. The Government should take proper action to reduce its usage.

3.5 Irregular payment of pension benefits due to lack of proper check

3.5.1 Missing pension payment orders at various district treasury offices

While reviewing the records of various District Treasury Offices, **335** Pension Payment Orders were not found in 13 District Treasury offices during the Audit period 2023-24. The treasury wise details are illustrated below:

Sl. No.	Treasury	Missing PPO
01	Amreli	07
02	Anand	01
03	Bhuj-Kutch	6
04	Chhotaudepur	05
05	Gandhinagar	25
06	Godhara	04
07	Himatnagar	09
08	Lunawada (Mahisagar)	23
09	Mehsana	16
10	Nadiad (kheda)	01
11	Rajkot	06
12	Surat	230
13	Valsad	02
	Total	335

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to get the duplicate Pension Payment Order from the authority concerned for avoiding misappropriation of Government's funds.

3.5.2 Incorrect Date of CVP Restoration

IFMS project a fully computerised system has been implemented from the year 2009-10 to deal with accuracy of initial accounts and financial management of State Government. Report on Restoration of Commuted Value of Pension (CVP) was prescribed in IFMS to watch the release of correct amount to the Pensioners on actual date. As per provisions of Pension Rules, commuted value of Pension factor is to be restored after completion of 13 years from date of payment of CVP.

After verification of Commuted Value of Pension, Restoration details and Ledger Entitlement report in various treasuries, it was noticed that the amount of pension (CVP Factor) has been restored either early or late resulting into excess/less payment to the pensioner/Family pensioner as detailed below:

Sl. No	Treasury	Number of CVP case Over/less payment
1	Ahmedabad PPO	10
2	Amreli	02
3	Anand	19
4	Bhavnagar	03
5	Botad	01
6	Chhotaudepur	03
7	Dahod	06
8	Gandhinagar PPO	01
9	Gir-Somnath	02
10	Jamnagar	03
11	Junagadh	01
12	Kutch-Bhuj	01
13	Mehsana	04
14	Morbi	02
15	Nadiad	15
16	Palanpur	02
17	Porbandar	02
18	Rajkot	02
19	Surendranagar	03
20	Vadodara PPO	15
21	Dwarka	01
	Total	98

In respect of commutation of pension, necessary modifications may be made in the software to ensure the correct restoration of the enhanced portion after completion of 13 years from the date of commutation.

3.5.3 Non-payment of ADP to family Pensioners

As per Paragraph 3.7 of Resolution No.PGR-1009-5-Pay Cell(M) dated 13.04.2009 and PGR-102016-6-Pay Cell dated 15.10.2016 issued by the Finance Department, Government of Gujarat, the benefit of Additional Quantum of Pension (ADP) may be admitted to the Pensioner/Family Pensioner after attaining the age of 80,85,90,95 & 100 @ 20%, 30%, 40%, 50% and 100% respectively. While reviewing Pension Duplication Report with Pension Ledger Entitle Report, 246 cases were found where no ADP payment has been made to eligible family pensioner The details are shown in **Annexure-11**.

Instructions may be given to all Treasury Officers to review all such cases and revision done accordingly.

3.5.4 Less payment of enhanced family pension

As per Paragraph 6.2 of FDGR No. PGR-1009.5- Pay Cell (M) Dated 13.04.2009 and Gujarat Civil Services (Pension) Rules 2002, the Government Servant who dies while in service the family pensioner is entitled to draw family pension for a period of 10 years at enhanced rate instead of 7 years. Family of deceased Government Servant, who dies while in service drawing enhanced family pension (existing family pensioner) as on 01-01-2006 will draw enhanced family pension for a period of 10 years from the date of death of Government Servant. However not applicable in a case where the period of 7 years for payment of Enhanced Family Pension has already been completed as on 1-1-2006 and the family was in receipt of normal family pension on that date.

While reviewing IRLA FP2 Start Report and Ledger Entitlement reports, it was observed that the above referred Government Resolution had not been adhered to allow the benefit to Family Pensioners as shown in **Annexure 12**.

Instructions may be given to all Treasury Officers to review all such cases and revision done accordingly.

3.5.5 Excess payment of pension

During the inspection of various Treasuries for the audit period 2023-24, 742 cases of overpayment to pensioners were noticed in 25 Units. The over payment to pensioners was made to the tune of **₹31.94** crore, out of which **₹ 21.77** crore is still pending to be recovered.

Sl. no.	Name of Treasury	No. of the Pensioners	Amount to be recovered	Amount recovered so far during the year	Recovery still Pending as on date 31.03.2024 (in ₹)
1	PPO Ahmedabad	41	1,98,667.00	35,881.00	1,62,786.00
2	PPO Gandhinagar	21	1,19,63,492.00	40,23,255.00	79,40,237.00
3	PPO Rajkot	43	2,79,84,356.00	60,70,024.00	2,19,14,332.00
4	PPO Surat	17	15,57,518.00	10,000.00	15,47,518.00
5	PPO Vadodara	156	8,08,03,223.00	2,20,15,165.00	5,87,88,058.00
6	Amreli	20	1,34,57,776.00	18,43,314.00	1,16,14,462.00
7	Anand	15	70,84,411.00	23,05,755.00	47,78,656.00
8	Bharuch	4	30,40,170.00	14,60,294.00	15,79,876.00
9	Bhavnagar	18	54,34,920.00	25,42,749.00	28,92,171.00
10	Botad	2	17,68,055.00	1,27,531.00	16,40,524.00
11	Chhotaudepur	25	1,12,53,785.00	51,13,961.00	61,39,824.00
12	Dahod	16	53,98,523.00	14,12,741.00	39,85,782.00
13	Dev Bhumi Dwarka	4	9,80,530.00	1,73,501.00	8,07,029.00
14	Gir- Somnath	2	7,96,638.00	4,97,213.00	2,99,425.00

Sl. no.	Name of Treasury	No. of the Pensioners	Amount to be recovered	Amount recovered so far during the year	Recovery still Pending as on date 31.03.2024 (in ₹)
15	Godhra	126	6,09,77,277.00	1,99,70,501.00	4,10,06,776.00
16	Himmatnagar	9	52,38,618.00	23,44,145.00	28,94,473.00
17	Jamnagar	16	61,89,487.00	22,75,621.00	39,13,866.00
18	Junagadh	12	39,18,208.00	16,64,870.00	22,53,338.00
19	Kutch	6	28,01,730.00	15,49,640.00	12,52,090.00
20	Mahisagar	122	3,22,06,687.00	1,30,14,743.00	1,91,91,944.00
21	Mehsana	16	90,10,530.00	50,82,303.00	39,28,227.00
22	Morbi	1	91,743.00	26,743.00	65,000.00
23	Nadiad	26	1,21,98,647.00	53,00,711.00	68,97,936.00
24	Narmada	14	48,37,027.00	23,50,711.00	24,86,316.00
25	Palanpur	10	1,02,30,409.00	4,46,318.00	97,84,091.00
	TOTAL	742	31,94,22,427.00	10,16,57,690.00	21,77,64,737.00

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of extent rules in true spirit to avoid such over payment.

3.5.6 Non-return of closed PPOs.

As per Rule 271 of the Gujarat Treasury Rule 2000 when the pension/family pension ceases, both portion of pension payment order must be returned by the Drawing and Disbursing Officer to pension payment order issuing authority after making last payment with a note recording the reasons for cessation of the pension.

On scrutiny the records for the year 2023-24 of various Treasuries, it was noticed that the following 424 PPOs lying with Treasury Offices as on 31 March 2024, which are required to be returned to PPO issuing Authority after making the last payment.

Sl. No	Name of Treasury	No. Of Cases
1	Anand	016
2	Chhotaudepur	059
3	Jamnagar	084
4	Kheda-Nadiad	127
5	Mahisagar	114
6	Palanpur	024
	Total	424

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of extent rules.

3.5.7 Non Deduction of Income Tax at source

As per Rule 146 of the Gujarat Treasury Rule 2000, deduction from pay bills on account of income tax (and super tax) and surcharge thereon shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 as modified from time to time by the Competent Authority.

While reviewing of the pensioner's PPO of Treasuries in IFMS, it was noticed that Income tax had not been deducted in respect of 36 pensioner. The details are as below:

Sl. No.	Name of Treasury	No. of cases
1	Ahmedabad, PPO	04
2	Botad	01
3	Dwarka	02
4	Gir-Somnath	03
5	Junagadh	05
6	Kutch-Bhuj	01
7	Morbi	01
8	Nadiad	03
9	Porbandar	04
10	Rajkot PPO	01
11	Surat PPO	01
12	Surendranagar	04
13	Vadodara PPO	06
	Total	36

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to deduct income tax after reviewing all such cases.

3.5.8 Non-Revision of pension cases as per 7th Pay Commission Recommendations

As per Paragraph 5(ii) of Resolution No PGR-102016-7-Pay Cell Sachivalaya, Gandhinagar dated 15-10-2016 of the Finance Department, Government of Gujarat, the amount of pension shall be subject to a minimum of ₹9000/- and the maximum pension would be 50% of highest pay in the Government.

On scrutiny of Pension Case Tracking Report with physical IRLA, it was noticed that there were 48 cases where the above referred Government Resolution had not been adhered and the amount of basic pension was not revised as per 7th Pay Commission recommendation as detailed in **Annexure-13**.

Instructions may be given to all Treasury Officers to review all such cases and revision done accordingly.

3.5.9 New Entrant Not Covered Under National Pension Scheme (NPS)

As per Rule 32(2) of the Gujarat Civil Services (New Contributory Pension Scheme) Rules 2024, the deduction of the contribution shall be made from the pay of the employee from the month following the month in which he/she joins regular service.

While reviewing records of NPS in various Treasuries during inspection, it was noticed that there were **81** employees who were not covered under the New Pension Scheme after completion of many years of services. The Treasury wise details are as follows:

Sl. No.	Name of Treasury	No. of cases
1	Ahmedabad	06
2	Anand	01
3	Chhotaudepur	01
4	Dahod	03
5	Div. Try Ahmedabad	03
6	Gandhinagar	03
7	Godhara	01
8	Jamnagar	10
9	Kutchh-Bhuj	01
10	Mahisagar	06
11	Palanpur	15
12	PAO, Ahmedabad	02
13	PAO, Gandhinagar	13
14	PPO, Ahmedabad	03
15	PPO, Gandhinagar	02
16	PPO, Surat	03
17	Surat	04
18	Surendranagar	02
19	Vadodara	02
	Total	81

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of extent rules.

3.5.10 Implementation of One Rank One Pension to Defence Pensioner

As per circular No. 555 dated 04 February 2016 issued by the Principal Controller of Defence Accounts (Pension) Draupadi Ghat, Allahabad, the revision of pension to Defence pensioners under One Rank One Pension (OROP) was effective from 01 July 2014 and payment of arrears accrued on account of revision of pension, if any, shall be made in a time bound manner as stipulated in Paragraph 17.1 of the circular. The OROP shall be revised by the Pension Disbursing Agencies as per pension rates provided in the specific tables.

Life Time Arrears (LTA) is explained in Paragraph 15 of above circular that, “In cases of pensioner who live on 01.07.2014 and died /dies subsequently before receiving payment, his legal heir/heirs is/are entitled to the Life Time Arrears (LTA) with effect from 01.07.2014 till death of the pensioner.”

As per circular No. 666 dated 20 January 2023 issued by the Principal Controller of Defence Accounts (Pension) Draupadi Ghat, Allahabad, the second revision of pension to Defence pensioners under One Rank One Pension (OROP) was effective from 01 July 2019.

While reviewing Pension of Defence Pensioners, it was noticed that pension of following defence pensioners/ family pensioners had not been revised as per above circulars and benefit of OROP had not been granted to them till date:

Sl No	PPO No.	Pensioner Name	Pension Type	Pension Amount
Bharuch				
1.	F/NA/3125/2001	Sohnaben W/O Kabhai Patel	Family	9000
2.	T.S./174	Surajben	Superannuation	21782
3.	S/10252/83/TS/188	Shanabhai Nagjibhai	Other	11334
4.	S/037603/89/TS/272	Bhikhubhai	Superannuation	28656
5.	S/029437/89/TS/266	Rahimbhai.I.Khilji	Superannuation	20107
6.	S/C/22481/85/TS/208	Narmadaben Hirsinh	Family	11057
7	S/C/32299/82/TS/177	Deshmukh Arjunrao	Superannuation	17130
8.	S/C/1107/80/TS/155	Madhukantaben Chandangir	Family	9000
9.	D/30/95/TS/302	Basir Yusuf Chawkshi F/O Lt. Yakub.B	Family	9199
Dahod				
10	DE/010807/2008	Chauhan N Makanbhai	Wound / Injury	9000
11	TS/376	Smt C Manilal	Family	9000
12	F/4489/85	Smt C Manilal	Family	3500
13	13887833-Y-TS NO 10	Smt J S Machhar	Family	10671
14	S/048420/2007	Nathubhaumakansinh Chauhan	Superannuation	30478

SI No	PPO No.	Pensioner Name	Pension Type	Pension Amount
Mahisagar				
15	F/NA/1119/97- TS/397	Smt. Galiben Galabhai Pargi	Family Pension	9000
16	S/C/4353/84/TS/198	Smt Kesarben	Family Pension	9000
17	S/025397/86TS/246	Smt Niraben Fulabhai Khant	Family Pension	9000

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of circulars issued by the Competent Authority.

3.6 Stamp Account

3.6.1 Difference In Plus Minus Memo Report And Double Lock Register

While reviewing of stamp account records, it was noticed that there was difference in +/- Memo Report and Double Lock Register in Treasuries as detailed below:

Sr. No	Treasury	Type of stamp	Balance as per +/- memo report	Balance as per Manual Double lock report	Difference
1	Dahod	Non-Judicial Stamp	0.00	96291800	96291800
2		Revenue Stamp	0.00	1280000.00	1280000.00
3		Agreement Stamp	0.00	796500.00	796500.00
4		Special Adhesive	0.00	15112650.00	15112650.00
5		Notary	0.00	8926200.00	8926200.00
6		Court Fee Paper	0.00	2579850.00	2579850.00
7		Court Fee Labe	0.00	5930920.00	5930920.00
8	Palanpur	Special Adhesive	5210520	4379520	831000
9		Stamp	483453350	284200	483169150
10		Court Fee Paper	12584300	28700	12555600
11		Court Fee Label	4667420	341660	4325760

Sr. No	Treasury	Type of stamp	Balance as per +/- memo report	Balance as per Manual Double lock report	Difference
12		Revenue	320320	-1200960	1521280
13		Agreement	4605100	4594300	10800
14	Surendranagar	Special Adhesive	2,00,88,900.00	2,00,33,900.00	55,000.00

The Director of Accounts and Treasuries may take necessary action to reconcile the differences.

3.6.2 Difference in Stamp/Book reconciliation Report

IFMS project, a fully Computerised system has been implemented from the year 2009-10 to deal with accuracy of initial accounts and financial management of the State Government.

On scrutiny of Stamp/ book reconciliation report for the year **2023-24**, it was noticed that there was difference in figures of special Adhesive stamp between Stamp Branch and Book Branch. The Details are as given below:

Sl. No	Treasury	Group Name	Stamp Branch	Book Branch
1	Botad	Special Adhesive	45,50,070	45,46,820
2	Dwarka	Court Fee Label	19,200	0
		Court Fee Paper	151700	14400
		Notary	2394000	1089000
		Special Adhesive	927600	422250
3	Junagadh	Agreement Stamp	9211000	9211000
		Court Fee Label	2185140	2185140
		Court Fee Paper	13280700	13280700
		Notary	17163000	17190000
		Revenue	1280000	1280000
		Special Adhesive	1139800	1139800
4	Kutch-Bhuj	Notary	8274600	8247600

The Director of Accounts and Treasuries may take necessary action to reconcile the differences.

3.7 Miscellaneous

3.7.1 Non-renewal/verify of valuable articles

As per rule 18 & Paragraph 10(5) and (6) under appendix IX of the Gujarat Treasury Rules, 2000, the agent or other officer in charge as well as Treasury Officer/Sub Treasury Officer shall periodically and in any case at period of not less than six months should verify **the presence of sealed packets deposited with the Treasury and the depositor shall verify all the contents of valuable articles, once in a year.** It will be the duty of the authority or officer immediately superior to the depositing officer to watch whether the depositing officer has carried out such annual verification or not. In case, no verification has been made in respect of such valuable articles, the T.O/S.T.O. should bring the matter to the notice of the authority concerned, immediately.

During a review of Strong room records, it was noticed that there were 11 Sealed Packets, 27 Valuable Articles and 17 Election Box which were not verify/renewed after the lapse of more than one year. The details are as under:-

Sl. No	Treasury Name	Items pending for renewal		
		Sealed Packets	Valuable Articles	Election Boxes/Cash Box
1	Ahmedabad	04	10	02
2	Bharuch	05	07	15
3	Chhotaudepur	02	08	00
4	Vadodara	00	02	00
	Total	11	27	17

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of extant rules / prescribed procedures.

3.7.2 Strong room

As per rule 52(v) of the Gujarat Treasury Rules, 2000, the duplicate keys of Strong Room are to be kept secured under the seal of the District Treasury Officer and Treasurer and deposited in the District Court or the bank or its subsidiary or such other place as Govt. may direct. Once in a year in the month of April, it is to be examined and returned to the appointed place under the fresh seal of The District Treasury Officer and Treasurer.

On scrutiny of DTO Junagadh records, it was noticed that the last annual verification was made on **31/12/2022**. As the annual verification had to done once in a year in the month of April. But the annual verification of duplicate keys of strong room for the year 2023-24 is still pending.

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of extant rules / prescribed procedures.

Part-4

(IT Controls And IT Security)

4.1 A Brief History Of The Office (DAT)

The Directorate of Accounts and Treasuries (DAT) was established in May 1960. With the formation of DAT, all the District Treasuries, Pay and Accounts Offices, Local Fund Accounts Establishment, Accounts Training Centre, Stores Verification Unit working under direct control of the Finance Department were brought under the Administrative Control of DAT.

At present the DAT has following offices under their control:

Sl. No	Treasury	No.
1	District Treasuries Offices	33
2	Pension Payment Office	5
3	Sub Treasuries Offices	121
4	Divisional Treasury Office	1
5	Pay and Accounts Offices	2
6	e-PAO (GST) Office, Gandhinagar	1
7	Drawing and Disbursing Officers	4605
8	Controlling Officers	831
9	Heads of Departments	249
10	Administrative Department	27

The Director of Accounts and Treasury mainly deals with all Government Offices- Drawing and Disbursing Officers, Grant in Aid Institutions, Panchayats, Municipalities, Universities, Pensioners and Public at large.

4.2 Recoveries of Interest From Banks For Delayed Remittance Of Government Receipt In Cyber Treasury Challans:

As per Reserve Bank of India Circular No. RBI/2007/291 dated 21st March, 2007, penal interest at Bank rate + 2% is recoverable from banks, if the Government receipts are credited late in to Government Account, for local transaction, the transactions should be completed within T+3 days and for outstanding transaction, the transaction should be completed within T+5 Days.

(T is the day when money is available to bank branch).

A report namely “Delay Report” is prescribed in IFMS to see that interest recovered correctly from the concerned banks.

While reviewing Treasuries Transaction, it was found that there were some exceptional delays in uploading the transaction in IFMS. The treasury wise details of number of challans and amount of penal interest shown below:

Sl. No	Treasury	No. of Challans	Interest Amount ₹
1	Junagadh	037	5,373
2	Kutch-Bhuj	003	82
3	Rajkot	412	3,770
4	Surat	--	7,48,993
5	Narmada	--	9,27,383
	Total	452	16,85,601

Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to review all such cases and recover the interest from banks for delayed remittance of Government's receipts.

4.3 Overview Of IFMS

Integrated Financial Management System (IFMS) Provides Solutions To The Important Functions Of Treasuries As Follows: -

1	Timely payment of Government claims.
2	Timely credits of Government dues / collection / taxes
3	Compilation of Government Accounts i.e. Receipts and Payments
4	Submission of Accounts to Accountant General.
5	Safe custody of valuable and sale of stamps to licensed stamp vendors/public.
6	Pension Payments
7	Accountings of Public Deposits and implementation of Letter of Credit.
8	System introduced for cheque system of Roads and Buildings, Irrigation and Forest
9	Inspection of Treasuries and Sub Treasuries.

The Work of IFMS Is Distributed Among 18 Modules And They Are:

Sl. No.	Module
1	PR/CR Tracking
2	Cheque Inventory
3	Pension
4	External Interface
5	Bill Processing
6	SSNL
7	Expenditure Accounting
8	Grant
9	E-Scroll
10	RBI Interface
11	PD/PLA
12	EMD
13	Stamp Processing
14	Letter of Credit
15	PAO
16	Pension Application
17	Employee Census
18	Information.

Despite its many beneficial features, the IFMS has certain limitations that require improvement.

- 1) It focuses on automation of the internal treasury functions only.
- 2) Data entry gets done at multiple levels leading to duplication of efforts.
- 3) A latency of 5-10 days in generation of account statements after investment of enormous manual effort
- 4) It has serious security gaps like absence of audit trails: allows for modification of data at the database level, use of only password for access, unencrypted management of passwords etc.
- 5) It works on old and irreparable hardware and system software, which are not supported any longer.

LIST OF ANNEXURES

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ANNEXURE- 1**(Referred to Paragraph 1.2)****LIST OF DISTRICT TREASURIES AND SUB TREASURIES IN THE STATE OF GUJARAT**

Sl. No.	District Treasury Office	Sub Treasury Office	No of Sub Treasury
1	Ahmedabad	1. Dhandhuka, 2. Dholka, 3. Sanand, 4. Viramgam, 5. Sola	5
2	Amreli	6. Bagasara, 7. Savarkundla, 8. Babara, 9. Lathi, 10. Rajula, 11. Dhari	6
3	Anand	12. Khambhat, 13. Petlad, 14. Borsad	3
4	Arvalli-modasa	15. Bhiloda, 16. Meghraj, 17. Bayad	3
5	Bharuch	18. Ankleshwar, 19. Jambusar, 20. Zagadia, 21. Valia	4
6	Bhavnagar	22. Talaja, 23. Mahuva, 24. Palitana, 25. Sihor, 26. Vallabhipur	5
7	Bhuj Kutch	27. Anjar, 28. Bachau, 29. Dayapar, 30. Mandvi, 31. Mundra, 32. Nakhatrana, 33. Nalia, 34. Raapar, 35. Gandhidham	9
8	Botad		0
9	Chhotaudepur	36. Pavijetpur, 37. Nasvadi, 38. Sankheda	3
10	Dahod	39. Jhalod, 40. Baria, 41. Limkheda	3
11	Dang-Ahwa		0
12	Devbhumi Dwarka-Jam Khambhaliya	42. Okha mandal, 43. Bhanwad	2
13	Gandhinagar	44. Mansa, 45. Kalol	2
14	Gir-Somanath-veraval	46. Kodinar, 47. Talala, 48. Una	3
15	Godhra	49. Halol, 50. Sahera	2
16	Himmatnagar	51. Idar, 52. Khedbrahma, 53. Prantij	3
17	Jamnagar	54. Dhrol, 55. Jodia, 56. Lalpur	3
18	Junagadh	57. MaliyaHatina, 58. Keshod, 59. Mangrol, 60. Vanthali, 61. Mendarra, 62. Manavadar, 63. Visavadar	7
19	Mahisagar-lunawada	64. Balasinor, 65. Kadana, 66. Santrampur	3
20	Mehsana	67. Kadi, 68. Kheralu, 69. Vadnagar, 70. Vijapur, 71. Visnagar, 72. Unjha, 73. Bechraji	7
21	Morbi	74. Wankaner	1
22	Nadiad	75. Kapadvanj, 76. Kheda, 77. Thasra	3
23	Navsari	78. Chikhli, 79. Gandevi, 80. Vasada	3
24	Palanpur	81. Danta, 82. Deesa, 83. Dhanera, 84. Deodar, 85. Tharad	5
25	Patan	86. Haarij, 87. Radhanpur, 88. Siddhpur	3
26	Porbandar	89. Kutiana	1
27	Rajkot	90. Dhoraji, 91. Gondal, 92. Jasdan, 93. Jetpur, 94. Padhdhari, 95. Upleta	6

Sl. No.	District Treasury Office	Sub Treasury Office	No of Sub Treasury
28	Narmada	96. Dediapada, 97. Sagbara, 98. Kevadia Colony	3
29	Surat	99. Bardoli, 100. Kamrej, 101. Mandvi, 102. Mahuva, 103. Mangrol	5
30	Surendranagar	104. Chotila, 105. Patdi, 106. Dhangadhra, 107. Lakhtar, 108. Limbdi, 109. Sayla	6
31	Vadodara	110. Dabhoi, 111. Karjan, 112. Padra, 113. Savli, 114. Vaghodia	5
32	Valsad	115. Dharampur, 116. Pardi, 117. Umargaon, 118. Vapi	4
33	Tapi	119. Songadh, 120. Nizar, 121. Valod	3
		Total	121

ANNEXURE- 2
(Referred to Paragraph 2(a))
Annual receipts and payment of treasuries

Sl. No	Name Of Treasury	Receipts	Payments
1	Ahmedabad	2,76,12,05,08,330	2,76,12,05,08,330
2	Amreli	54,10,21,56,467	54,10,21,56,467
3	Anand	74,00,92,00,975	74,00,92,00,975
4	Aravalli (Modasa)	62,18,34,56,586	62,18,34,56,586
5	Banaskantha(Palanpur)	1,34,21,61,23,231	1,34,21,61,23,231
6	Bharuch	72,49,91,32,114	72,49,91,32,114
7	Bhavnagar	78,76,46,96,082	78,76,46,96,082
8	Botad	19,84,55,65,831	19,84,55,65,831
9	Chhotaudepur	42,45,43,26,702	42,45,43,26,702
10	Dahod	88,35,60,99,662	88,35,60,99,662
11	Dangs(Ahwa)	20,26,20,46,259	20,26,20,46,259
12	Devbhumi Dwarka	21,73,70,67,801	21,73,70,67,801
13	Gandhinagar	22,24,60,50,57,826	22,24,60,50,57,826
14	Gir Somnath (Veraval)	33,77,26,62,312	33,77,26,62,312
15	Jamnagar	55,29,61,01,572	55,29,61,01,572
16	Junagadh	60,71,12,65,648	60,71,12,65,648
17	Kheda	83,02,27,49,374	83,02,27,49,374
18	Kutch(Bhuj)	86,69,99,91,940	86,69,99,91,940
19	Mahisagar (Lunawada)	59,37,51,71,597	59,37,51,71,597
20	Mehsana	1,00,56,54,48,635	1,00,56,54,48,635
21	Morbi	37,13,95,54,459	37,13,95,54,459
22	Narmada(Rajpipla)	30,80,44,00,744	30,80,44,00,744
23	Navasari	63,98,85,61,030	63,98,85,61,030
24	Panchmahal(Godhara)	76,73,73,68,144	76,73,73,68,144
25	Patan	56,67,15,94,781	56,67,15,94,781
26	Porbandar	18,38,47,71,312	18,38,47,71,312
27	Rajkot	1,26,75,56,41,270	1,26,75,56,41,270
28	Sabarkantha(Himatnagar)	79,13,66,16,186	79,13,66,16,186
29	Surandranagar	58,71,85,13,716	58,71,85,13,716
30	Surat	1,54,92,14,05,146	1,54,92,14,05,146
31	Tapi(Vyara)	51,14,32,81,219	51,14,32,81,219
32	Vadodara	4,51,87,47,01,898	4,51,87,47,01,898
33	Valsad	74,21,39,08,120	74,21,39,08,120
	Total	49,29,08,91,46,967	49,29,08,91,46,967

ANNEXURE- 3

(Referred to Paragraph 2(b))

Month wise no. of vouchers during the year 2024-25

Treasury	Apr_24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
Ahmedabad	5,967	7,759	7,710	6,535	7,936	7,608
Amreli	1,369	1,987	1,892	1,524	2,031	2,192
Banaskantha	1,767	2,809	2,653	2,333	2,826	2,716
Bharuch	1,297	1,991	1,875	1,762	2,230	1,963
Bhavnagar	1,794	2,381	2,433	1,922	2,605	2,202
Dangs(Ahwa)	526	782	808	708	1,006	907
Gandhinagar	2,184	3,550	3,456	3,399	3,690	3,310
Jamnagar	1,582	2,422	2,172	1,947	2,530	2,223
Junagadh	1,912	2,678	2,632	2,073	2,849	2,533
Kheda	1,493	2,175	2,140	1,727	2,290	2,286
Kutch(Bhuj)	1,877	2,797	2,878	2,456	2,936	2,937
Mehsana	1,699	2,777	2,553	2,231	2,685	2,639
Panchmahal	1,180	1,976	1,887	1,754	2,006	1,840
Rajkot	3,616	4,745	4,232	4,075	4,958	4,441
Sabarkantha	1,303	1,832	1,899	1,917	2,092	1,997
Surat	3,073	4,014	4,169	3,531	4,632	4,197
Surandranagar	1,431	2,102	2,078	1,747	2,315	2,088
Vadodara	3,036	5,196	4,540	4,590	5,144	4,524
Valsad	1,487	2,114	2,189	1,897	2,522	2,240
Dahod	1,000	1,610	1,783	1,480	1,788	1,948
Patan	1,081	1,673	1,680	1,350	1,801	1,754
Narmada	811	1,213	1,123	1,106	1,441	1,449
Anand	1,176	1,865	1,733	1,437	1,937	1,867
Porbandar	728	1,046	1,168	859	1,211	1,152
Navasari	1,298	1,718	1,776	1,459	2,189	1,879
Tapi(Vyara)	847	1,363	1,303	1,203	1,533	1,416
Botad	529	803	798	743	869	917
Chhotaudepur	682	1,111	1,150	949	1,311	1,281
Mahisagar	647	1,035	1,075	896	1,182	1,211
Morbi	918	1,058	1,189	970	1,231	1,211
Dwarka	661	940	873	966	1,009	997
Aravalli	702	1,072	1,140	837	1,258	1,176
Gir Somnath	828	1,237	1,133	992	1,271	1,094
Total	50,501	73,831	72,120	63,375	79,314	74,195

Month wise no. of vouchers during the year 2024-25

Treasury	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Total
Ahmedabad	12,729	2,954	6,432	9,510	8,246	13,986	97,372
Amreli	2,863	918	1,421	2,328	1,746	3,230	23,501
Banaskantha	4,376	1,228	2,242	3,429	2,483	5,135	33,997
Bharuch	3,568	852	1,799	2,510	2,056	3,986	25,889
Bhavnagar	3,979	1,134	2,016	2,944	2,200	4,820	30,430
Dangs(Ahwa)	1,740	346	836	1,136	882	2,253	11,930
Gandhinagar	5,877	1,853	2,916	4,286	3,961	7,485	45,967
Jamnagar	3,608	1,367	1,901	2,798	2,242	4,016	28,808
Junagadh	4,365	1,014	2,050	3,108	2,462	4,938	32,614
Kheda	3,945	932	1,863	2,820	2,181	4,303	28,155
Kutch(Bhuj)	4,811	1,270	2,310	3,605	2,873	4,847	35,597
Mehsana	4,333	1,363	2,133	3,235	2,880	4,955	33,483
Panchmahal	3,250	869	1,936	2,520	2,020	3,949	25,187
Rajkot	7,536	2,040	3,622	5,385	4,204	7,401	56,255
Sabarkantha	3,245	870	1,613	2,601	1,974	3,722	25,065
Surat	7,152	1,702	3,044	4,590	4,351	9,206	53,661
Surandranagar	3,332	930	1,697	2,601	1,856	3,170	25,347
Vadodara	7,867	2,507	4,036	5,846	5,362	8,511	61,159
Valsad	4,236	809	1,905	2,700	2,383	4,756	29,238
Dahod	3,329	710	1,640	2,199	1,811	3,874	23,172
Patan	2,707	846	1,466	2,201	1,636	3,113	21,308
Narmada	2,178	606	1,034	1,805	1,183	2,965	16,914
Anand	3,225	692	1,423	2,214	1,898	3,688	23,155
Porbandar	1,746	561	946	1,286	1,092	1,858	13,653
Navasari	3,222	833	1,536	2,447	1,721	3,972	24,050
Tapi(Vyara)	2,812	520	1,180	1,892	1,385	3,856	19,310
Botad	1,319	404	660	1,007	774	1,560	10,383
Chhotaudepur	2,158	626	990	1,537	1,307	3,556	16,658
Mahisagar	2,035	504	1,068	1,313	1,155	2,775	14,896
Morbi	1,958	487	924	1,473	1,107	1,943	14,469
Dwarka	1,879	640	832	1,209	936	1,581	12,523
Aravalli	2,000	469	1,016	1,508	1,149	2,540	14,867
Gir Somnath	1,923	595	1,033	1,405	958	2,419	14,888
Total	1,25,303	33,451	61,520	91,448	74,474	1,44,369	9,43,901

ANNEXURE-4

(Referred to Paragraph 2.1)

Pending AC Bills for want of DC Bills

Sl. No.	Name of the Treasury	No of pending AC for want of DC Bills	Total Amount
1	Ahmedabad	255	7,47,19,810.00
2	Amreli	15	49,04,721.00
3	Palanpur-BK	78	2,62,04,896.00
4	Bharuch	23	54,00,588.00
5	Bhavnagar	29	31,99,308.00
6	Dang-Ahwa	36	1,07,51,519.00
7	Gandhinagar	53	3,53,98,852.00
8	Jamnagar	42	61,08,297.00
9	Junagadh	52	81,79,736.00
10	Kheda-Nadiad	105	1,36,99,450.00
11	Kutch-Bhuj	219	3,09,80,951.00
12	Mehsana	102	1,90,80,166.00
13	Godhra	79	71,73,900.00
14	Rajkot	56	91,12,067.00
15	Himatnagar-SK	158	5,88,96,344.00
16	Surat	204	5,56,63,471.00
17	Surendranagar	22	79,50,820.00
18	Vadodara	142	25,18,45,558.00
19	Valsad	40	93,89,836.00
20	Dahod	69	4,76,22,007.00
21	Patan	31	24,54,000.00
22	Narmada	20	66,56,862.00
23	Anand	75	1,19,82,325.00
24	Porbandar	15	14,26,579.00
25	Navsari	13	13,71,475.00
26	Tapi-Vyara	8	31,74,528.00
27	Botad	2	1,11,215.00
28	Chhotaudepur	67	5,87,63,473.00
29	Mahisagar	21	1,57,61,145.00
30	Morbi	5	15,21,500.00
31	Dwarka	10	19,40,000.00
32	Arvalli	8	29,15,000.00
33	Gir-Somnath	53	81,63,382.00
	Total	2107	80,25,23,781.00

ANNEXTURE-5

(Referred to Paragraph 2.4)

Details Of Vouchers Misclassified Under The M.H. 8009 O.T. Class-IV

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
1.	Mar-24[S]	1,06,16,860.00	0000-8009-01-101-11	CR	1147933
			to		
			0000-8009-01-101-12	DFR	
2.	Mar-24[S]		0000-8009-01-101-11	DFR	1147934
		2,31,500.00	to		
			0000-8009-01-104-11	CR	
3.	Mar-24[S]		0000-8009-01-101-11	DFR	1147936
		9,40,000.00	to		
			0000-8009-01-101-13	CR	
4.	Mar-24[S]		0000-8009-01-101-11	DFR	1147938
		10,02,670.00	to		
			0000-8336-00-800-11	CR	
5.	Mar-24[S]		0000-8009-01-101-11	DFR	1147939
		4,27,255.00	to		
			0000-8009-60-103-14	CR	
6.	Mar-24[S]		0000-8009-01-101-11	DFR	1147940
		20,67,951.00	to		
			0000-8342-00-117-01-00-00-00	CR	
7.	Mar-24[S]		0000-8009-01-101-11	DFR	1147941
		1,50,000.00	to		
			0000-8009-60-103-12	CR	
8.	Mar-24[S]	15,18,000.00	0000-8009-01-104-11	DFR	1147944
		12,70,000.00	0000-8009-01-101-13		
			to		
		27,88,000.00	0000-8009-01-101-11	CR	
9.	Mar-24[S]	1,06,16,860.00	0000-8009-01-101-11	CR	1147933
			to		
			0000-8009-01-101-12	DFR	
10.	Mar-24[S]		0000-8009-01-101-11	DFC	1147946
			to		
		16,86,797.00	0000-8009-01-101-12	DR	
11.	Mar-24[S]	4,76,58,10,710.00	0020-2049-03-104-01-00-45-00	DR	
		6,64,96,695.00	0020-2049-03-104-03-00-45-00	DR	1148038
		1,34,31,832.00	0020-2049-03-104-05-00-45-00	DR	
			to		
		TOTAL=4845739237	0000-8009-01-101-11	CR	

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
			0000-8009-01-104-11	CR	
			0000-8009-01-101-13	CR	
12.	Mar-24[S]	81,40,000.00	0000-8009-01-101-11	DFR	
			to		1148036
			0000-8658-00-101-00-00-00-95	CR	
13.	Mar-24[S]	55,16,429.00	0020-2049-03-104-04-00-45-00	DR	
			to		1148035
			0000-8009-01-102-11	CR	
14.	Apr-24		0000-8009-01-101-12	DFR	1146003
		13,000.00	to		
			0000-8009-01-101-11	CR	
15.	Apr-24		0000-8009-01-101-12	DFR	1146005
		40,000.00	to		
			0000-8009-01-101-11	CR	
16.	Apr-24		0000-8009-01-101-12	DFR	1146007
		65,000.00	to		
			0000-8009-01-101-11	CR	
17.	Apr-24		0000-8009-01-101-12	DFR	1145994
		5000*4	to		
		20,000.00	0000-8009-01-101-11	CR	
18.	Apr-24		0000-8009-01-101-12	DFR	1146008
		20,000.00	to		
			0000-8009-01-101-11	CR	
19.	Apr-24		0000-8009-01-101-12	DFR	1146002
		55,000.00	to		
			0000-8009-01-101-11	CR	
20.	Apr-24		0000-8009-01-101-12	DFR	1146365
		10,00,000.00	to		
			0000-8009-01-101-11	CR	
21.	Apr-24		0000-8009-01-101-12	DFR	1146000
		10,000.00	to		
			0000-8009-01-101-11	CR	
22.	Apr-24		0000-8009-01-101-12	DFC	1144163
			to		
		2,38,932.00	0000-8009-01-101-11	DR	
23.	Apr-24		0000-8009-01-101-12	DFR	1144165
			to		
		64,000.00	0000-8009-01-101-11	CR	
24.	Apr-24		0000-8009-01-101-12	DFR	1144166
			to		
		1,00,000.00	0000-8009-01-101-11	CR	
25.	Apr-24		0000-8009-60-103-12	DFR	1144164

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
			to		
		21,200.00	0000-8342-00-117-01-00-00-00	CR	
26.	Jun-24		0000-8009-01-101-12	DFR	1146206
		10,000.00	to		
			0000-8009-01-101-11	CR	
27.	Jun-24		0000-8009-01-101-12	DFR	1146205
		23,000.00	to		
			0000-8009-01-101-11	CR	
28.	Jun-24		0000-8009-01-101-12	DFR	1146204
		10,000.00	to		
			0000-8009-01-101-11	CR	
29.	Jun-24		0000-8443-00-124-11	DFR	1146203
		2,91,400.00	to		
			0000-8009-01-101-11	CR	
30.	Jun-24		0000-8009-01-101-12	DFR	1146202
		10,000.00	to		
			0000-8009-01-101-11	CR	
31.	Jun-24		0000-8009-01-101-12	DFR	1146200
		10,000.00	to		
			0000-8009-01-101-11	CR	
32.	Jun-24		0000-8009-01-101-12	DFR	1146201
		50,000.00	to		
			0000-8009-01-101-11	CR	
33.	Jun-24		0000-8009-01-101-12	DFR	1146199
		15,000.00	to		
			0000-8009-01-101-11	CR	
34.	Jun-24		0000-8009-01-101-12	DFR	1146196
			to		
		66,000.00	0000-8009-01-101-11	CR	
35.	Jun-24		0000-8009-01-101-12	DFR	1146365
		10,00,000.00	to		
			0000-8009-01-101-11	CR	
36.	Jun-24		0000-8009-01-101-11	DFR	1146210
		10,000.00	to		
			0000-8009-01-101-12	CR	
37.	Jun-24		0000-8009-01-101-11	DFR	1146211
		10,000.00	to		
			0000-8009-01-101-12	CR	
38.	Jun-24		0000-8009-01-101-11	DFR	1146212
		13,000.00	to		
			0000-8009-01-101-12	CR	
39.	Jun-24	32,55,688.00	0000-8009-60-103-14	DFR	1146214
			0000-8009-01-101-11		
				CR	
40.	Jul-24		0000-8009-01-101-11	DFC	1146495

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
		25,88,560.00	0000-8009-01-101-13		
			to		
			0000-8009-01-101-12	DR	
			0000-8009-01-101-11		
41.	Jul-24		0000-8009-01-101-12	DFR	1146497
		90,000.00	to		
			0000-8009-01-101-11	CR	
42.	Jul-24		0000-8009-01-101-12	DFR	1146498
		3,04,000.00	to		
			0000-8009-01-101-11	CR	
43.	Jul-24		0000-8009-01-101-12	DFR	1146499
		20,000.00	to		
			0000-8009-01-101-11	CR	
44.	Jul-24		0000-8009-01-101-12	DFR	1146501
		30,000.00	to		
			0000-8009-01-101-11	CR	
45.	Jul-24		0000-8009-01-101-12	DFR	1146503
		1,30,000.00	to		
			0000-8009-01-101-11	CR	
46.	Jul-24		0000-8009-01-101-12	DFC	1146504
		1,12,201.00	to		
			0000-8009-01-101-11	DR	
47.	Jul-24		0000-8009-60-103-14	DFR	1146496
		10,17,045.00	to		
			0000-8009-60-800-12	CR	
48.	Jul-24		0000-8009-01-101-12	DFR	1146506
			to		
		40,000.00	0000-8009-01-101-11	CR	
49.	Jul-24	12,000.00	0000-8009-01-101-12	DFR	1146576
			to		
			0000-8009-01-101-11	CR	
50.	Aug-24		0000-8009-01-101-12	DFR	1146569
		1,49,654.00	to		
			-00-01-117-00-8342 00-00	CR	
51.	Aug-24		0000-8009-01-101-12	DFR	1146570
		7,56,500.00	to		
			0000-8009-01-101-11	CR	
52.	Aug-24		0000-8009-01-101-12	DFR	1146571
		13,000.00	to		
			0000-8009-01-101-11	CR	
53.	Aug-24	7,50,000.00	0000-8009-01-101-11	DFC	1146572
			to		
			0000-8009-01-101-12	DR	
		7,50,000.00			

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
54.	Aug-24		0000-8009-01-101-12	DFC	1146573
		1,00,442.00	to		
			0000-8009-01-101-11	DR	
55.	Aug-24		0000-8009-01-101-12	DFC	1146574
		3,90,000.00	to		
			0000-8009-01-101-11	DR	
56.	Aug-24		0000-8009-01-101-12	DFC	1146575
		1,68,764.00	to		
			0000-8009-01-101-11	DR	
57.	Aug-24		0000-8009-01-101-12	DFR	1146576
		12,000.00	to		
			0000-8009-01-101-11	CR	
58.	Sep-24		0000-8009-01-101-12	DFC	1146725
		8,00,000.00	to		
			0000-8009-01-101-11	DR	
59.	Sep-24		0000-8009-01-101-13	DFC	1146726
		1,00,000.00	to		
			0000-8009-01-101-11	DR	
60.	Sep-24		0000-8009-01-101-11	DFR	1146727
		10,000.00	to		
			0000-8009-01-101-12	CR	
61.	Sep-24		0000-8009-01-101-11	DFC	1146728
			to		
		18,00,963.00	0000-8009-01-101-12	DR	
62.	Sep-24		0000-8009-01-101-12	DFR	1146729
		35,000.00	to		
			0000-8009-01-101-11	CR	
63.	Sep-24		0000-8009-01-101-12	DFC	1146730
		8,20,000.00	to		
			0000-8009-01-101-11	DR	
64.	Sep-24		0000-8009-01-101-12	DFC	1146731
		9,00,000.00	to		
			0000-8009-01-101-11	DR	
65.	Sep-24		0000-8009-01-101-12	DFC	1146732
		25,000.00	to		
			0000-8009-01-101-11	DR	
66.	Sep-24		0000-8009-01-101-12	DFC	1146733
		1,30,000.00	to		
			0000-8009-01-101-11	DR	
67.	Sep-24		0000-8009-01-101-12	DFC	1146734
		13,00,925.00	to		
			0000-8009-01-101-11	DR	
68.	Sep-24		0000-8009-01-101-12	DFR	1146735
		5,000.00	to		
			0000-8009-01-101-11	CR	
69.	Sep-24		0000-8009-01-101-12	DFR	1146736

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
		30,000.00	to		
			0000-8009-01-101-13	CR	
70.	Sep-24		0000-8009-60-103-04	DFR	1146737
		20,310.00			
			0000-8342-00-117-01-00-00-00	CR	
71.	Sep-24	61,78,300.00	& 11-101-01-8009	DFC	1146854
		18,00,000.00	11-104-01-8009		
		65,54,800.00			
		25,87,976.00	,12-101-01-8009		
		61,78,300.00	,11-104-01-8009	DR	
		18,00,000.00	13-101-01-8009		
		65,54,800.00			
		25,87,976.00			
72.	Sep-24		0000-8009-01-101-12	DFR	1146813
		45,000.00	to		
			0000-8009-01-101-11	CR	
73.	Sep-24		0000-8009-01-101-12	DFR	1146814
		20,000.00	to		
			0000-8009-01-101-11	CR	
74.	Sep-24		0000-8009-60-103-04	DFR	1146815
		19,724.00			
			0000-8342-00-117-01-00-00-00	CR	
75.	Oct-24		0000-8009-01-101-12	DFR	1146891
		16,000.00	to		
			0000-8009-01-101-11	CR	
76.	Oct-24		0000-8009-01-101-11	DFC	1146900
		22,77,905.00	to		
			0000-8009-01-101-12	DR	
			0000-8009-01-101-13		
			0000-8009-60-103-14		
77.	Oct-24		0000-8009-01-101-12	DFC	1146892
		5,00,000.00	to		
			0000-8009-01-101-13	DR	
78.	Oct-24		0000-8009-01-101-11	DFR	1147225
			to		
		18,00,963.00	0000-8011-06-107-01	CR	
79.	Dec-24		0000-8009-01-101-12	DFR	1147212
		6,000.00	to		
			0000-8009-01-101-11	CR	
80.	Dec-24		0000-8009-01-101-12	DFR	1147213
		20,000.00	to		
			0000-8009-01-101-11	CR	
81.	Dec-24		0000-8009-01-101-12	DFR	1147214

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
		64,000.00	to		
			0000-8009-01-101-11	CR	
82.	Dec-24		0000-8009-01-101-11	DFC	1147215
			to		
		83,97,593.00	0000-8009-01-101-12	DR	
			0000-8009-01-101-13		
			0000-8009-60-103-14		
83.	Dec-24		0000-8009-01-101-11	DFC	1147216
			to		
		40,37,235.00	0019-2235-60-104-01-00-50-00-N-V		
			0000-8009-01-101-12	DR	
			0000-8009-01-101-12		
84.	Dec-24		0000-8009-01-101-12	DFR	1147217
		40,000.00	to		
			0000-8009-01-101-11	CR	
85.	Dec-24		0000-8009-01-101-12	DFR	1147218
		1,14,500.00	to		
			0000-8009-01-101-11	CR	
86.	Dec-24		0000-8009-01-101-12	DFR	1147219
		40,000.00	to		
			0000-8009-01-101-11	CR	
87.	Dec-24		0000-8009-01-101-12	DFR	1147224
		8,500.00	to		
			0000-8009-01-101-11	CR	
88.	Dec-24		0000-8009-01-101-12	DFC	1147229
		13,10,000.00	to		
			0000-8009-01-101-11	DR	
89.	Dec-24		0000-8009-01-101-11	DFR	1147225
		3,200.00	to		
			0000-8011-00-107-12	CR	
90.	Dec-24	2,10,335.00	0000-8009-01-101-11	DFR	1147226
		50,000.00	0000-8009-01-101-12	DFR	
			to		
			0000-8342-00-117-01-00-00-00		
		2,10,335.00	0000-8009-01-101-12	CR	
		5,000.00	0000-8009-01-101-11	CR	
		50,000.00		CR	
91.	Dec-24		0000-8009-01-101-11	DFR	1147228
		73,000.00	to		
			0000-8336-00-800-11	CR	
92.	Jan-25	36,28,807.00	0000-8009-01-101-11	DFC	1147324
			to		
		24,78,807.00	0000-8009-01-101-12		
		11,50,000.00	0000-8009-01-101-12	DR	

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
93.	Jan-25		0000-8009-01-101-12	DFR	1147335
		30,000.00	to		
			0000-8009-01-101-11	CR	
94.	Jan-25		0000-8009-01-101-12	DFR	1147360
		1,60,000.00	to		
			0000-8009-01-101-11	CR	
95.	Jan-25		0000-8009-01-101-11	DFR	1147359
			to		
		40,000.00	0000-8009-01-101-12	CR	
96.	Jan-25		0000-8009-01-101-11	DFR	1147358
			to		
		1,14,500.00	0000-8009-01-101-12	CR	
97.	Jan-25	20,000.00	0000-8009-01-101-11	DFR	1147344
			to		
			0000-8009-01-101-12	CR	
98.	Feb-25	1,05,74,405.00	0000-8009-01-101-11	DFC	1147536
			to		
		2,74,405.00	0000-8009-01-101-12		
		1,03,00,000.00	0000-8009-01-104-11	DR	
99.	Feb-25	15000*6	0000-8009-01-101-12	DFR	1147535
		90,000.00	to		
			0000-8009-01-101-11	CR	
100.	Feb-25		0000-8009-01-101-12	DFR	1147533
		15,000.00	to		
			0000-8009-01-101-11	CR	
101.	Feb-25		0000-8009-01-101-12	DFR	1147534
		55,700.00	to		
			0000-8009-01-101-11	CR	
102.	Feb-25		0000-8009-01-101-11	DFR	1147532
		1,33,000.00	to		
			0000-8009-01-101-12		
			0000-8009-01-104-11	CR	
103.	Feb-25		0000-8009-01-101-12	DFR	1147530
		4,69,500.00	to		
			0000-8336-00-800-11	CR	
104.	Feb-25		0000-8009-01-101-12	DFR	1147482
		15,000.00	to		
			0000-8009-01-101-11	CR	
105.	Feb-25		0000-8009-01-101-12	DFR	1147529
		54,000.00	to		
			0000-8009-01-101-11	CR	
106.	Feb-25		0000-8009-01-101-12	DFR	1147618
		40,000.00	to		
			0000-8009-01-101-11	CR	
107.	Feb-25	20,000.00	0000-8009-01-101-12	DFR	1147620
			to		

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
			0000-8009-01-101-11	CR	
		1,671.00	0000-8009-60-103-12		
108.	Mar-25	36,48,886.00	0000-8009-01-101-11	DFC	1147688
			to		
		35,92,370.00	0000-8009-01-101-12	DR	
		56,516.00	0000-8009-60-103-14		
109.	Mar-25		0000-8009-01-101-12	DFR	1147689
		16,000.00	to		
			0000-8009-01-101-11	CR	
110.	Mar-25		0000-8009-01-101-12	DFR	1147690
		20,000.00	to		
			0000-8336-00-800-11	CR	
111.	Mar-25		0000-8009-01-101-12	DFR	1147691
		1,20,000.00	to		
			0000-8009-01-101-11	CR	
112.	Mar-25		0000-8009-01-101-12	DFR	1147692
		20,000.00	to		
			0000-8009-01-101-11	CR	
113.	Mar-25		0000-8009-01-101-12	DFR	1147693
		15,000.00	to		
			0000-8336-00-800-11	CR	
114.	Mar-25		0000-8009-01-101-12	DFC	1147606
		7,33,636.00	to		
			0000-8009-01-101-11	DR	
115.	Mar-25		0000-8009-01-101-12	DFR	1147694
		3,525.00	to		
			8342-00-117-01-00-00-00	CR	
116.	Mar-25		0000-8009-01-101-12	DFR	1147695
		20,000.00	to		
			0000-8009-01-101-11	CR	
117.	Mar-25		-101-01-8009 12	DFR	1147696
			to		
		97,000.00	8009-60-103-14		
118.	Mar-25			CR	1147699
			8009-60-103-14	DFR	
		97,000.00	to		
119.	Mar-25		8342-00-117-01-00-00-00	CR	1147702
			0000-8009-01-101-12	DFR	
		15,000.00	to		
120.	Mar-25		0000-8009-01-101-11	CR	1147687
			to		
		21,000.00	0000-8009-01-101-11	CR	

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
121.	Mar-25		-101-01-8009 12 to	DFR	1147688
		85,000.00	8336-00-800-11		
				CR	
122.	Mar-25		0000-8009-01-101-11	DFR	1147689
		40,000.00	to		
			0000-8009-01-101-12	CR	
123.	Mar-25		11-101-01-8009to	DFR	1147690
		1,000.00	-00-01-107-00-0028 00-00		
				CR	
124.	Mar-25		0000-8009-01-101-12	DFR	1147691
		20,000.00	to		
			8336-00-800-11	CR	
125.	Mar-25		0000-8009-01-101-12	DFR	1147692
		25,000.00	to		
			0000-8009-01-101-11	CR	
126.	Mar-25		0000-8009-01-101-12	DFR	1147794
		15,000.00	to		
			0000-8009-01-101-11	CR	
127.	Mar-25		0000-8009-01-101-12	DFR	1147693
		55,000.00	to		
			0000-8009-01-101-11	CR	
128.	Mar-25		0000-8009-01-101-12	DFR	1147695
		27,000.00	to		
			0000-8009-01-101-11	CR	
129.	Mar-25		0000-8009-01-101-12	DFR	1147696
		1,20,000.00	to		
			0000-8009-01-101-11	CR	
130.	Mar-25		0000-8009-01-101-12	DFR	1147697
		57,000.00	to		
			0000-8009-01-101-11	CR	
131.	Mar-25		0000-8009-01-101-11	DFR	1147798
		90,000.00	to		
			0000-8009-01-101-12	CR	
132.	Mar-25		0000-8009-01-101-11	DFR	1147799
		3,80,000.00	to		
			0000-8009-01-101-12	CR	
133.	Mar-25		0000-8009-60-103-14	DFR	1147800
		11,850.00	to		
			0000-8342-00-117- 01-00-00-00	CR	
134.	Mar-25		0000-8009-01-101-11	DFR	1147801
		27,000.00	to		
			0000-8009-01-101-12	CR	
135.	Mar-25		0000-8009-01-101-11	DFC	1147802

Sl. No.	Month	Amount ₹	Classification		VLC T.E. No.
		26,87,625.00	to		
			0000-8009-01-101-12	DR	
136.	Mar-25		0000-8009-01-101-11	DFR	1147851
		1,81,000.00	to		
			0000-8009-01-101-12	CR	
137.	Mar-25		0000-8009-01-101-11	DFR	1147852
		40,000.00	to		
			0000-8009-01-101-12	CR	

ANNEXURE-6

(Referred to Paragraph 3.1)

List Of District Treasuries And Other Offices Inspected During The Year 2024-25

Sl. No.	District Treasury	Audit Period	Date of Inspection	
			From	To
1	Nadiad (Kheda)	04/2023 to 03/2024	15-04-2024	26-04-2024
2	Anand	04/2023 to 03/2024	29-04-2024	09-05-2024
3	Vadodara	04/2023 to 03/2024	13-05-2024	24-05-2024
4	PPO Vadodara	04/2023 to 03/2024	27-05-2024	12-06-2024
5	Surat	04/2023 to 03/2024	13-06-2024	27-06-2024
6	Junagadh	04/2023 to 03/2024	22-04-2024	04-05-2024
7	Gir-Somnath	04/2023 to 03/2024	09-05-2024	23-05-2024
8	Porbandar	04/2023 to 03/2024	24-05-2024	06-06-2024
9	Jamnagar	04/2023 to 03/2024	07-06-2024	24-06-2024
10	Morbi	04/2023 to 03/2024	04-07-2024	19-07-2024
11	Devbhumi Dwarka	04/2023 to 03/2024	20-07-2024	03-08-2024
12	Botad	04/2023 to 03/2024	05-08-2024	22-08-2024
13	Bhavnagar	04/2023 to 03/2024	27-08-2024	10-09-2024
14	Amreli	04/2023 to 03/2024	11-09-2024	26-09-2024
15	Narmada	04/2023 to 03/2024	01-07-2024	16-07-2024
16	Ahmedabad-Div	04/2023 to 03/2024	18-07-2024	26-07-2024
17	Surat-PPO	04/2023 to 03/2024	30-07-2024	17-08-2024
18	Dahod	04/2023 to 03/2024	21-08-2024	06-09-2024
19	Godhra	04/2023 to 03/2024	09-09-2024	27-09-2024
20	PAO Gandhinagar	04/2023 to 03/2024	14-10-2024	24-10-2024
21	PPO Gandhinagar	04/2023 to 03/2024	25-10-2024	08-11-2024
22	Rajkot Try	04/2023 to 03/2024	12-11-2024	25-11-2024
23	Rajkot PPO	04/2023 to 03/2024	26-11-2024	06-12-2024
24	Mahisagar	04/2023 to 03/2024	01-10-2024	16-10-2024
25	PAO Ahmedabad	04/2023 to 03/2024	17-10-2024	29-10-2024
26	Palanpur-BK	04/2023 to 03/2024	01-11-2024	19-11-2024
27	Ahmedabad	04/2023 to 03/2024	21-11-2024	07-12-2024
28	Chhotaudepur	04/2023 to 03/2024	09-12-2024	21-12-2024
29	Kutch-Bhuj	04/2023 to 03/2024	23-12-2024	04-01-2025
30	Gandhinagar DAT	04/2023 to 02/2025	20-01-2025	01-02-2025
31	Surendranagar	04/2023 to 03/2024	06-01-2025	18-01-2025
32	Bharuch	04/2023 to 02/2025	10-02-2025	21-02-2025
33	Gandhinagar Treasury	04/2023 to 02/2025	20-01-2025	01-02-2025
34	Mehsana	04/2023 to 02/2025	10-02-2025	21-02-2025
35	PPO Ahmedabad	04/2023 to 02/2025	03-03-2025	21-03-2025
36	Himmatnagar	04/2023 to 02/2025	03-03-2025	21-03-2025

ANNEXURE-7

(Referred to Paragraph 3.1)

Name Of Treasury Officers And Period Of Charge Held During The Financial Year 2024-25

Sl. No.	Name of Treasury	Name of Treasury Officer	Period of charge
1	Junagadh	R D Bhojani	01/04/2024 To 31/03/2025
2	Porbandar	J.V. Govani	01/04/2024 To 31/03/2025
3	Valsad	A.C. Dhorajiya	01/04/2024 To 31/03/2025
4	Ahwa-Dang	D B Patel	01/04/2025 To 31/03/2025
5	Jamnagar	V.C. Gadhavi	01/04/2024 To 31/03/2025
6	Bharuch	J.N. Patel	01/04/2024 To 31/03/2025
7	Narmada	S.R.Garg	01/04/2024 To 31/03/2025
8	Bhavnagar	K. J. Goswami	01/04/2024 To 31/03/2025
9	Gandhinagar	H K Dhokiya	01/04/2024 To 31/03/2025
10	Mehsana	G D Patel	01/04/2024 To 31/03/2025
11	Surat	H.V Patel	01/04/2024 To 31/03/2025
12	Navsari	S S Khambhati	01/04/2024 To 31/03/2025
13	Ananad	M M Gandhi	01/04/2024 To 04/02/2025
		S B Damor	05/02/2025 To 31/03/2025
14	Vadodara	G.S. Gamit	01/04/2024 To 31/03/2025
15	Dahod	N P Chaudhary	01/04/2024 To 31/03/2025
16	Kutch-Bhuj	R A Jadeja	01/04/2024 To 02/01/2025
		A H Chaudhary	03/01/2025 To 31/03/2025
17	Godhra	S.S. Shah	01/04/2024 To 31/03/2025
18	Surendranagar	B V Rathod	01/04/2024 To 11/04/2024
		H H Theba	12/04/2024 To 31/03/2025
19	Ahmedabad	S.K. Padshah	01/04/2024 To 31/03/2025
20	Kheda	D D Bhagat	01/04/2024 To 31/03/2025
21	Amreli	B K Paghadal	01/04/2024 To 31/03/2025
22	Patan	B S chaudhary	01/04/2024 to 15/01/2025
		B D Joshi	16/01/2025 to 31/03/2025
23	Palanpur	M.K. Pandaya	01/04/2024 To 31/03/2025
24	Rajkot	B.J.Mehta	01/04/2024 To 31/03/2025
25	Tapi	N.M.Ganvit	01/04/2024 To 31/03/2025
26	Himmatnagar	K P Patel	01/04/2024 To 31/03/2025
27	Arawalli	B S Kantariya	01/04/2024 To 31/03/2025
28	Gir-Somnath	M V Sondagar	01/04/2024 To 17/09/2024
		R K Kumakiya	18/09/2024 To 31/03/2025
29	Botad	H K Makwana	01/04/2024 To 31/03/2025
30	Chhota-Udaipur	S M Chaudhary	01/04/2024 To 31/03/2025

Sl. No.	Name of Treasury	Name of Treasury Officer	Period of charge
31	Mahisagar	R. M. Patel	01/04/2024 To 31/03/2025
32	Morbi	A B Vaghela	01/04/2024 To 02/01/2025
		P R Ravariya	03/01/2025 TO 31/03/2025
33	Dev Bhumi Dwarka	R.P. Chhelana	01/04/2024 To 31/03/2025
34	P.A.O./AHD	H D Parikh	01/04/2024 To 31/03/2025
35	P.A.O./GNR	D.N. Brahmabhatt	01/04/2024 To 31/03/2025
36	P.P.O./AHD	S Z Kureshi	01/04/2024 To 31/03/2025
37	P.P.O/ GNR	B.M. Rathod	01/04/2024 To 31/03/2025
38	P.P.O / VADODARA	R N Chaudhary	01/04/2024 To 31/03/2025
39	P.P.O./SUTAT	A B Halapti	01/04/2024 To 31/03/2025
40	P.P.O./RAJKOT	P M Jadeja	01/04/2024 To 31/03/2025
41	Div.T.O./AHD	A.K Patel	01/04/2024 To 31/03/2025

ANNEXURE-8**(Referred to Paragraph 3.2)****Statement showing the position of outstanding Paragraph as on 31.03.2025**

SL. No.	Name of the Treasury	Outstanding Paragraph
1	Ahmedabad	15
2	Amreli	18
3	Palanpur-BK	24
4	Bharuch	18
5	Bhavnagar	12
6	Dang-Ahwa	02
7	Gandhinagar	18
8	Jamnagar	20
9	Junagadh	26
10	Kheda-Nadiad	14
11	Kutch-Bhuj	26
12	Mehsana	26
13	Godhra	31
14	Rajkot	09
15	Himatnagar-SK	28
16	Surat	15
17	Surendranagar	24
18	Vadodara	13
19	Valsad	07
20	Dahod	27
21	Patan	08
22	Narmada	21
23	Anand	09
24	Porbandar	20
25	Navsari	00
26	Tapi-Vyara	04
27	Botad	15
28	Chhotaudepur	25
29	Mahisagar	17
30	Morbi	08
31	Dwarka	12
32	Arvalli	10
33	Gir-Somnath	03
34	P.P.O.Ahmedabad	15
35	P.P.O.Gandhinagar	15
36	P.P.O.Vadodara	15
37	P.P.O.Surat	06
38	P.P.O.Rajkot	09

SL. No.	Name of the Treasury	Outstanding Paragraph
39	Div. T.O,Ahmedabad	06
40	DAT Gandhinagar	15
41	PAO Ahmedabad	00
42	PAO Gandhinagar	11
	TOTAL	617

ANNEXURE-9

(Referred to Paragraph 3.4.1(IV))

A statement showing the difference between T.O. and A.G. for the year 2023-24

Sr. No	Treasury Name	Number of PD/PL Accounts where Difference Found
1	Ahmedabad	64
2	Amreli	20
3	Palanpur-BK	05
4	Bharuch	11
5	Bhavnagar	02
6	Dang-Ahwa	03
7	Gandhinagar	34
8	Jamnagar	05
9	Junagadh	10
10	Kheda-Nadiad	44
11	Kutch-Bhuj	30
12	Mehsana	06
13	Godhra	29
14	Rajkot	31
15	Himmatnagar-SK	26
16	Surat	46
17	Surendranagar	09
18	Vadodara	77
19	Dahod	19
20	Narmada	15
21	Anand	19
22	Botad	04
23	Chhotaudepur	13
24	Mahisagar	12
25	Dwarka	05
	Total	539

ANNEXURE-10**(Referred to Paragraph 3.4.1(IV))****Statement showing the PD/PLA difference between Treasury Office and Administrator 2023-24**

Sr. No	Treasury Name	Number of PD/PL Accounts where Difference Found
1	Ahmedabad	74
2	Amreli	08
3	Palanpur-BK	07
4	Bharuch	18
5	Bhavnagar	06
6	Dang-Ahwa	02
7	Gandhinagar	30
8	Junagadh	01
9	Kheda-Nadiad	55
10	Kutch-Bhuj	08
11	Mehsana	09
12	Godhra	29
13	Rajkot	22
14	Himmatnagar-SK	11
15	Surat	47
16	Surendranagar	09
17	Vadodara	59
18	Dahod	21
19	Narmada	17
20	Anand	07
21	Porbandar	01
22	Botad	01
23	Chhotaudepur	15
24	Mahisagar	16
25	Morbi	13
26	Dwarka	14
	TOTAL	500

ANNEXURE-11
(Referred to Paragraph 3.5.3)
Non-payment of ADP to family Pensioners

Sr. No.	Name of the Treasury	No of Pension cases
1	Amreli	06
2	Palanpur-BK	04
3	Bharuch	04
4	Bhavnagar	04
5	Jamnagar	06
6	Junagadh	09
7	Kheda-Nadiad	24
8	Kutch-Bhuj	04
9	Mehsana	03
10	Himmatnagar-SK	04
11	Surendranagar	20
12	Dahod	12
13	Anand	28
14	Porbandar	03
15	Chhotaudepur	20
16	Mahisagar	17
17	Morbi	01
18	Dwarka	01
19	Gir-Somnath	02
20	P.P.O.Ahmedabad	14
21	P.P.O.Gandhinagar	06
22	P.P.O.Vadodara	46
23	P.P.O.Rajkot	08
		246

ANNEXURE-12
(Referred to Paragraph 3.5.4)
Less payment of enhanced family pension

Sr. No.	Name of the Treasury	No of Pension cases
1	Amreli	06
2	Palanpur-BK	20
3	Bhavnagar	05
4	Jamnagar	05
5	Junagadh	06
6	Kheda-Nadiad	12
7	Kutch-Bhuj	02
8	Mehsana	03
9	Himmatnagar-SK	02
10	Surendranagar	14
11	Dahod	31
12	Anand	12
13	Porbandar	03
14	Botad	03
15	Chhotaudepur	14
16	Mahisagar	05
17	Morbi	02
18	Dwarka	02
19	Gir-Somnath	02
20	P.P.O.Ahmedabad	06
21	P.P.O.Gandhinagar	08
22	P.P.O.Vadodara	09
23	P.P.O.Rajkot	06
		178

Annexure-13
(Referred to Paragraph 3.5.8)
(Non-Revision of pension cases as per 7th Pay Commission Recommendations)

Treasury	No. of cases 7th pending	No. of cases 6th pending
Amreli	4	
Bhavnagar	5	
Botad	5	
Dwarka	4	
Gir-Somnath	6	
Jamnagar	5	5
Morbi	6	
Kutch-Bhuj	5	
Porbandar	6	
Rajkot	2	
Total	48	5

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