



**OFFICE OF THE PR. ACCOUNTANT GENERAL
(ACCOUNTS & ENTITLEMENT)
JAMMU AND KASHMIR**



**Annual Review on the Working of Treasuries of
Union Territory of Jammu and Kashmir
for the year 2022-23**

Preface

The Annual Review on Working of Treasuries in the Union Territory of Jammu & Kashmir is prepared by this office each year in order to highlight the deficiencies in the functioning of Treasuries and to draw the attention of the UT Government and Departmental Authorities to the overall working of treasuries with the objective to bring improvement in their system and strengthening the Financial Management and accounting system thereby ensuring good governance.

The Annual Review for the year 2022-23 addresses the issues of irregularities, incompletions and shortcomings in maintenance of records, accounting of transactions and submission of accounts to the Principal Accountant General (Accounts & Entitlement) by the treasuries. The findings incorporated in the report emerged from the local inspection of Treasuries, deficiencies observed during the process of compilation of initial accounts rendered by the treasuries and preparation of Monthly Civil Accounts.



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**Pr. Accountant General (A&E)
Jammu & Kashmir**

Srinagar:

Dated:

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INTRODUCTION

The Treasuries in Union territory of Jammu and Kashmir are entrusted with the job of management of payment control & efficient utilisation of the available resources. The treasuries carry out monitoring work over the progress of expenditure incurred against the release of funds to the Drawing and Disbursing officers of the various departments by their respective Controlling Officers. The control is exercised through BEMS, JK Pay Sys module and other records maintained in the treasury for each Drawing and Disbursing Officer.

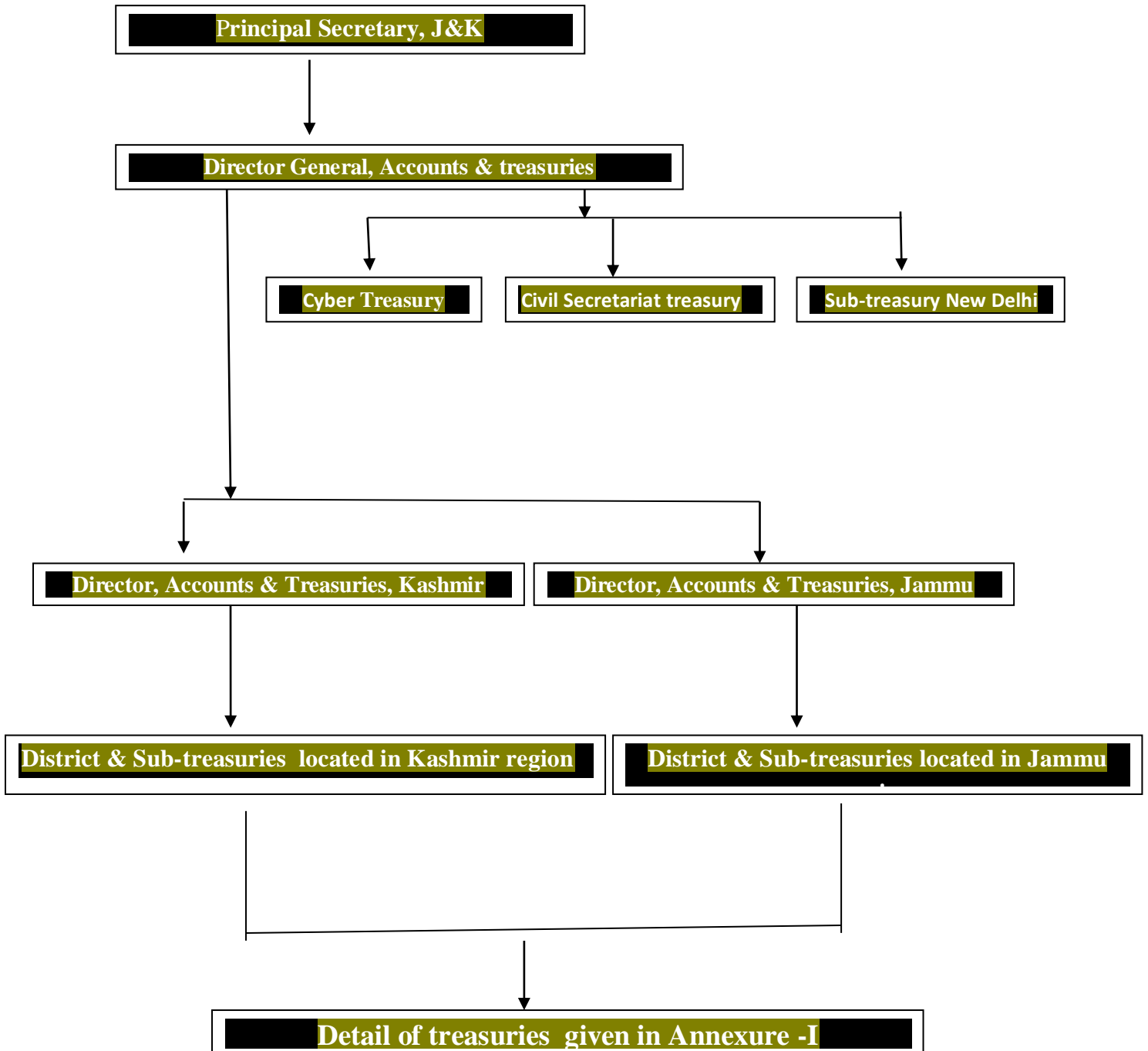
In pursuance of the budgetary provisions, Union Territory Government allocates money to the treasuries which is thereafter disbursed to each department falling under its jurisdiction for expenditure in accordance to the budget provided to respective department. Treasuries transact with the departments through the Drawing and Disbursing Officers (DDOs) designated for each departmental unit. The Drawing and Disbursing Officers draw money from treasuries for meeting expenditure to be incurred on different components by submitting bills. Similarly, all revenue collected by the department is remitted into the treasury by the Drawing and Disbursing Officers.

On the basis of bills presented by various Drawing and Disbursing Officers operating upon each treasury, statement of liabilities are prepared on daily basis and subsequently forwarded to Civil Secretariat Treasury for arranging the cash remittances under relevant Head/ Object heads. The payments in the treasury under different heads/ object heads of expenditure are required to be made on first in first out basis.

The Treasury Officers maintain the accounts of all receipts and payments on day to day basis and compile them on monthly basis (Cash account and list of payments) and submit the same to the Principal Accountant General (A&E) in the form of First and Second List of payments along with all vouchers and cash receipts, for compilation of the monthly accounts of the Government of U.T of Jammu & Kashmir.

Organizational Set up

FLOW CHART OF TREASURIES OF JAMMU AND KASHMIR



(Annexure- I)

Position of Treasury Staff

Year	Sanctioned Strength	Men in position
2020-21	1194	930
2021-22	1133	787
2022-23	1186	835

Mandate to Accountant General

- ❖ The Principal Accountant General (Accounts and Entitlement) J&K has been mandated to conduct annual inspection of treasuries of Union territory of Jammu and Kashmir. In addition, inspection of the office of Director General Accounts & Treasuries, J&K, Director, Accounts & Treasuries Kashmir & Director, Accounts & Treasuries Jammu is also carried out by his office. The Annual Review on the Working of treasuries is prepared every year in terms of Para 20.17 of MSO (A&E) Volume-I manual of Comptroller and Auditor General of India for submission to the Union Territory Government.

In the “Annual Review on working of Treasuries” those issues are mainly highlighted which are observed during the scrutiny of monthly accounts rendered by the treasuries and those noticed during the Inspection of Treasuries. The issues raised are of such nature which require to be addressed for improvement, rectification and necessary comprehensive action at the treasury level.

Audit observations are raised during the inspection of Treasuries for compliance and for taking corrective action. As on 31st March, 2023, there were **336** paras and 491 sub-paras are outstanding in respect of various Treasuries for compliance (**Annexure-II**). During the year 2022-23, 574 paras were settled also.

Computerization of Treasuries

- ❖ As of March-2023, 122 treasuries/sub treasuries were fully computerized in the Union Territory which allowed real time monitoring of expenditure against allocation and sub- allocation of funds across

departments. Online web based system BEAMS (Budget Estimation, Allocation and Monitoring System) has also been implemented in treasuries/sub treasuries, thus, facilitating budgetary control in an electronic environment, enhancing better control over the finances for its allocation and expenditure. The application is available for distribution of budget from Finance Department to Administrative Department and Head of Department/Controlling officers to their respective Drawing and Disbursing Officers in the field Offices. Further, the detail of Pension payment in the banks is mapped with data base maintained by treasuries for the purpose. However, all sub systems have not been integrated in the IFMS and there exists no integration between Drawing and Disbursing Officers and treasuries. Bills are submitted manually for payment to treasuries. E -voucher system is yet to be implemented.

FINDINGS

1. **Audit Observations.**

As of March-2023, 122 treasuries/sub treasuries were fully computerized in the Union Territory which allowed real time monitoring of expenditure against allocation and sub- allocation of funds across departments. Online web based system BEAMS (Budget Estimation, Allocation and Monitoring System) has also been implemented in treasuries/sub treasuries, thus, facilitating budgetary control in an electronic environment, enhancing better control over the finances for its allocation and expenditure. The application is available for distribution of budget from Finance Department to Administrative Department and Head of Department/Controlling officers to their respective Drawing and Disbursing Officers in the field Offices. Further, the detail of Pension payment in the banks is mapped with data base maintained by treasuries for the purpose. However, all sub systems have not been integrated in the IFMS and there exists no integration between Drawing and Disbursing Officers and treasuries. Bills are submitted manually for payment to treasuries & E - voucher system is yet to be implemented.

2. **Irregularities in the payment of pension.**

In terms of Rule 5.66 to 5.98 of J&K Treasury Code 2021, each Treasury Officer has been entrusted with the job of making monthly payment of pension to the pensioners and maintenance of relevant record thereof. However, it was observed that while making the pension payments the instruction embedded in the rules were not being followed and over payment/ deficiencies noticed at the time of inspection of District treasuries/ Sub-treasuries in the financial year 2022-23, are as under: -

- i) Monthly Pension payments in 39 treasuries out of 67 planned during the financial year 2022-23 were regulated incorrectly resulting in excess payment of pension to the tune of **Rs.45,93,625/-**. The treasury-wise details of excess payments are mentioned in **(Annexure- III)**
- ii) As envisaged in sub rule (1), (4) and (5) of Rule 5.74 of J&K Treasury Code 2021, all the Pensioners/ Family pensioners are required to submit requisite certificates viz life certificates, marriage/remarriage certificate and non-employment certificate annually to Treasury Officer for continuation of pension/Family pension. Test check of Treasury records revealed that the rule is not being adhered to in letter and spirit. Incompletion with regard to obtaining of requisite certificates from pensioners was noticed in 16 treasuries/ sub-treasuries viz Shopian, Bandipora, Baramulla, Chandoosa, Budgam, Lal Mandi, Court complex Sgr. Ganderbal, Kulgam, Kathua, Ramnagar, Poonch, Samba, Bhalessa, Thatri, Chatroo treasuries.

iii) As envisaged in Para (v) of Government Order No. 115-F of 2011 dated 15.04.2011, Treasury Officers are required to maintain category-wise record of pensioners and use it for conducting half yearly on spot verification of the pension payments at the Bank Branches. Government instructions were not adhered to by 12 treasury out of 67 viz, Shopian, Khanyar, Lal Mandi, Court complex, Kathua, Poonch, Surankote, Reasi, Talab Tillo, Chatroo, Dachantreasuries.

iv) Payment of Pension on Photocopy or Pensioner's Portion.

Two halves of Pension Payment Orders (PPO), viz Disburser's portion and pensioner's portion are issued by the Office of the Principal Accountant General (A&E) office for regulating disbursement of pension to the pensioner. Disbursers' portion is to be retained by the treasury and pensioner's portion is required to be handed over to the pensioner. The monthly pension at each Treasury has to be made on the basis of disbursers' portion maintained at the Treasury. However, the test checks of records revealed that the payment of pension in a case in sub-treasury Kahara was disbursed on the basis of pensioner's portion only without ensuring availability of disbursers' portion of PPO.

v) Non-maintenance of Special Pension Payment Order register.

In terms of Rule 5.69 of Treasury Code 2021, Treasury Officer(s) are required to maintain a Special register of pension in respect of such family pension payments, which are not for the life time, but are subject to special conditions e.g when they are to cease or marriage or at a given age are under the specified circumstances. All the details viz, PPO No. Bank Account Number, Name of Government servant/family pensioner, tenability of family pension, stoppage date of family pension etc. are required to be entered in that register so as to enable the Treasury Officer to inform the Bank in advance to stop the family pension on specified date in order to avoid inadmissible drawal of family pension after the tenable date. All PPOs of such nature bear the letter "S" in addition to the number. During the test check of records it was noticed that no Special Pension Payment order register was found maintained in 3 treasuries out of 67 planned during the financial year 2022-23 viz Ramhal, Chandoosa, Doda, Chatroo,

Recommendation: -

Overpayment as pointed out during the inspection of treasuries shall be recovered at the earliest and all cases of pension payments may be reviewed at treasury/bank level to identify other similar excess payments. Treasury Officers may follow other instructions as envisaged in Treasury Code, 2021 for maintenance of proper record/half yearly reviews of pension payments.

3. Delay in uploading of Data regarding the amount of Contributions of Government share and Employees' share under New Pension Scheme (Defined Contribution Pension Scheme).

In terms of Rule 5(r) of Jammu & Kashmir Civil Services (Defined Contribution Pension Scheme) Rules, 2010(SRO 400 dated 24.12.2009) read with Para 6 of Government Order No. 160-F of 2011 dated 06.06.2011, and latest guidelines issued vide circular No: DGAT/PS/DR/25 dated: 17-01-2019.

In other circular issued by DGAT vide No. DGAT/PS/DR/25 dated 17.01.2019, the employee's contribution under New Pension Scheme together with the matching contribution of the Government is required to be uploaded to National Security Depository Limited received from 1 to 18th of a particular month may be uploaded by 23 of the same month and contributions received from 19th to 31 of a month may be uploaded by 10th of the following month. This would enable National Security Depository Limited to invest the money into securities or other investments without delay. However, during the inspection, it was seen that Treasury Officer has uploaded the contributions of employees to National Security Depository Limited (N.S.D.L) after delay resulting in the loss of investment benefits to the subscribers. However, during the inspection of treasuries conducted during the year 2022-23 covering period of inspection from 2019 to March 2023, delayed uploading was noticed in 18 treasuries out of 67 planned during the financial year 2022-23, shown in **(Annexure-IV)**.

Recommendation: -

The Treasury Officers may ensure timely uploading of contribution towards New Pension Scheme.

4. Mismatch of figures under R.B.I Deposit Head-8675.

The Verified Date-wise Monthly Statement comprising of all receipt and payment transactions carried out by the Treasury with Reserve Bank of India through agency bank is received by Treasury Officer at the end of each month. The Verified Date-wise Monthly Statement (V.D.M.S) shows the net balance as debit or credit to the Government account at the end of the month and should invariably agree with the balance worked out from Cash Book Receipt and Payments under Major Head-8675-R.B.I Deposit. However, a test checks of net balance as per Verified Date-wise Monthly Statement, revealed variations to the tune of **Rs.89,86,524/-** ending 03/2023 with the balances worked out from Cash Book under Major Head-8675 which indicates that transactions of receipt and payment have not been recorded correctly in the Cash Book. **(Annexure-V)**

Recommendation: -

To avoid the mismatch, Treasury Officers may ensure timely reconciliation of the receipt and payment figures with the agency bank branch.

5. Deficiency in monthly Treasury accounts received in PAG's Office.

i) Missing vouchers relating to UT transactions

The monthly accounts submitted to the Pr. Accountant General (A&E) were found deficient, as all vouchers were not found appended with the accounts, which resulted in increase of OB Suspense to the tune of **Rs.7,15,819/-** during 2022-23. The treasury-wise details of the amount of the missing vouchers are given in **(Annexure-VI)**.

ii) Non-recording of full classification/Challans.

While compiling the Vouchers/ Challans/ Cash Accounts relating to Inter-State Settlement Account, it has been noticed that treasuries do not record mandatory seven tier classification. To avoid exclusion of these Vouchers/Challans out of Government Accounts, this office under compelling circumstances classify these incomplete Vouchers/Challans under Suspense Accounts. This necessitates carrying out of large number of Transfer Entries consuming un-necessary time and labour for correction of Accounts and results in the delay of transmitting the onward settlement Accounts to the concerned quarters. Though the matter was brought into the notice of Director Accounts & Treasuries, but the deficiency still persists. The Instances were found in treasuries like Civil Secretariat Treasury & Additional Treasury Tankipora.

iii) Non-providing of details of pension disbursements to Central Government pensioners from Union Territory Treasuries as per required format / segregation.

Central Pension Accounting Office, New Delhi has been stalling reimbursements mainly due to the reasons that (i) vouchers sent for reimbursement are not being segregated by the State treasuries separately for AIS and Non-AIS categories. Further vouchers are also not being classified into superannuation / family/ freedom fighter pension etc, besides recording other wanting details as per Central Pension format. Matter was accordingly taken up with Finance Department of U.T Government (Director General, Accounts & Treasuries) on numerous occasions but many treasuries are not yet complying with the instructions resulting in non-reimbursement of Rs. **55.31 lakhs** by CPAO New Delhi, thereby blocking of Rs. **55.31 lakhs** of UT of J&K. Details of the treasuries with amount are given in **(Annexure -VII)**.

Recommendation: -

All the treasury officers need to follow the Codal Provisions and ensure segregation of vouchers so that timely reimbursement of amount paid to Central Pensioners on account of CPAO is ensured.

iv) Delay in rendition of Monthly Accounts.

As per Rule 7.93 of J&K Treasury Code 2021, Treasury Officers are required to render their monthly accounts to the Pr. Accountant General's Office in two lists. The first list of payments (transactions from 1st to 18th) **is required** to reach the office of the Principal Accountant General by or before 22nd of the same month and the 2nd list of payments (transactions from 19th to the end of the month) along with Cash Account for the full month is required to be submitted from 5th to 8th of the following month. It was observed that 112 treasuries out of 121 did not submit the monthly Accounts to Principal Accountant General's office within the stipulated time and the delay ranged between 1 to 18 days which has resulted in delay in issuance of Monthly Civil Account. The list of belated receipts of Accounts during the year 2022-23 from various treasuries is given in (**Annexure-VIII**).

Recommendation: -

Treasury Officers may ensure timely rendition of monthly Account, complete in all respects so that delay in issuance of monthly Civil account is avoided & timely reimbursements are ensured from other State Government/Union Government by way of settlement accounts.

6. Lack of monitoring:

i) Non-exercising of classification checks etc.

As per Annexure "A" appended to Chapter 5 of the J&K Treasury Code 2021, a bill or other voucher presented at the treasury as a claim of payment of any amount by the Government shall contain particulars as specified in the annexure so as to ensure complete and comprehensive details of expenditure being incurred including correct and complete classification. However, many discrepancies were noticed in preparation of bills accepted at the treasuries as indicated in (**Annexure IX**)

ii) Non-verification of Drawals and Remittances.

As envisaged in Rule 2.59 of J&K Financial Code Volume-I and instructions issued by Dy. Director Accounts & Treasuries, Jammu vide No. DDATJ /Try /13026-72 of 12/2004, it is mandatory for the Treasury Officers to verify the monthly remittances and drawals before 10th of the following month and that no drawals in the next month should be allowed without conducting the drawal verification of the previous month. Test check of Drawal Verification and Remittance Verification Registers maintained at 05 treasuries out of 67 revealed that the Treasury Officers allowed payments to Drawing and Disbursing Officers without verifying the previous drawls. Instances are given in (**Annexure-X**).

iii) Non-maintenance of Objection Book.

In pursuance of Rule 5.2(2) read with Rule 5.44 of Jammu and Kashmir Treasury code 2021, each Treasury Officer has to ensure that bills presented for payments at the treasury fulfill all the requirements in respect of corrections of the amount, classification, DDO Code and budgetary provisions. Bills found deficit as per above rule are required to be returned to the Drawing and Disbursing Officer after entering it in the Objection Book under proper attestation. On receipt of reply, Treasury Officer shall paste a slip on the corresponding original copy in the Objection Book.

The requisite Objection Book was not found maintained in 8 treasuries out of 67 viz. Baramulla, District Court Complex, Ganderbal, Ramnagar, Chenani, Rajouri, Assar, Kahara, in violation of the above rule.

Recommendation: -

To ensure effective Financial Management and codal requirements, the Treasury Officers shall ensure complete particulars of the payments so authorized as per guidelines contained in Chapter 5 and annexures appended thereto of J&K treasury Code 2021.

7. Non-maintenance of records of sanctioned/ effective staff strength of establishment.

As per the instructions contained in the circular letter No. DDATJ/TRY/13026-27 of 12/2004, Drawing and Disbursing Officers operating upon the treasuries have to submit statements of sanctioned establishment strength which are preserved by the Treasury Officer. The Treasury Officers are required to paste original statements on the blank register and keep watch that the Drawing and Disbursing Officers draw the salary of its staff as per the effective staff strength. At the time of receipt of the salary bills from the Drawing and Disbursing Officer, Treasury Officer must cross check the bills with the register and variation if any, noticed should be cleared before the release of payment.

However, it was noticed that 06 treasury of 67 have not maintained the record of sanctioned Staff strength of Drawing and Disbursing Officers operating upon the treasury viz Ramhal Villgam, Gandhi Nagar, Ramban, Dachan, TalabTiloo, New Plot,-

Recommendation: -

Treasury Officers shall monitor the sanctioned and effective staff strength of each DDO and ensure payment of salaries against the effective strength of employees only.

8. Settlement of AC Bills and Grant in Aid.

(i) Awaited Red Accounts.

In pursuance of Rule 7.10 of J&K Financial Code Volume-I, read with provisions of GFR, the Abstract Contingent Bills and Detailed Contingent Bills are required to be prepared in Form 26 and Form 27 respectively. The DDO(s) to the contrary are submitting the Abstract

Contingent Bills on Contingent Bill format (Form 28) making it difficult to distinct between the white Detailed Contingent Bill (WDC) or Contingent Bill.

Similarly, Red Detailed Contingent Bill is required to be submitted by the end of the month succeeding the month in which Abstract Contingent Bill was drawn. It is imperative to record a certificate on the fresh White Detailed Contingent Bill (WDC) presented for payment at treasuries to the effect that the Red Detailed Bill of the earlier drawn White Detailed Bill has been submitted for the counter signature of the Controlling Officer. The Red Detailed Bill Account is required to be submitted along with Vouchers/Sub-vouchers/payees receipt duly countersigned by the Controlling Officer to the Pr. Accountant General's Office. The Treasury Officer shall not Cash a White Detailed Contingent bill without such certificate.

However, it was observed that in violation of rules the Abstract Contingent Bills were accepted by the Treasury Officers despite the fact that the Detailed Contingent Bills in respect of earlier drawn Abstract Contingent Bills were awaited from the Drawing and Disbursing Officer(s) duly authenticated by the controlling officers. Due to non-adherence to specified rules, Detailed Contingent Bills in respect of **3466** Abstract Contingent Bills amounting to **Rs.19774.97** Crores drawn up to 31.01.2023 were not received upto 31.03.2023. Year-wise break up is given below:-

Period	Number of items	Amount (in Crores)
Upto 2012-13	655	247.68
2013-14	322	203.03
2014-15	400	308.92
2015-16	84	147.56
2016-17	09	4.06
2017-18	78	347.18
2018-19	207	2205.04
2019-20 (State)	122	2119.68
2019-20(U.T)	50	294.25
2020-21	267	4611.37
2021-22	718	5748.00
2022-23 (upto 01/2023)	554	3538.20
Total	3466	19774.97

(ii) Grant in Aid.

Grants-in-aid or contributions to Local bodies and Co-operative societies, Medical, Education and other institutions are dealt in accordance with the detailed rules envisaged in Rule 10-19 of J&K Financial Code, Volume-I read with GFR Rule 238(1).

During compilation of Accounts, it has been observed that utilization certificates are not being submitted to the office of Principal Accountant General (A&E) by the Drawing and Disbursing Officers duly authenticated by the Controlling Officers within the stipulated period of 18 months resulting in the Non-adjustment of an amount of Rs.14965.75 Crores, involving 3733 items ended March 2023 drawn under Grant-in-Aid. Further utilization certificates from the Drawing & Disbursing Officers for Grants-in-Aid contributions etc. are required to be presented in Form F.C. 40 as provided under Rule 10-20 (2) of J&K Financial Code, 2021 /GFR rule.

However, prescribed Form F.C.40 is not being used by the Drawing & Disbursing Officers and Grant-in-Aid bills are being prepared on Form F.C.28 which is meant for Contingent bills. Treasury Officers were persistently suggested to ensure that the bills be presented by the Drawing and Disbursing Officers on the prescribed forms for proper accounting, but still the payments are being released in improper forms.

Details of outstanding Utilization Certificates as on 31.03.2023 in respect of Grants-in aid drawn are tabulated below: -

Detail of Utilization Certificates awaited.

Period	Number of items	Amount (in Crores)
UPTO 2013-14	228	744.88
2014-15	34	52.72
2015-16	196	442.10
2016-17	226	765.52
2017-18	428	2309.23
2018-19	318	1201.22
2019-20	296	665.54
2020-21	705	1961.44
2021-22	725	2985.54
2022-23(upto 09/2021)	577	3570.56
Total	3733	14968.75

Recommendation: -

Treasury Officers may ensure that fresh drawal of GIA & Advance payments are allowed only after certificate from DDO(s) are obtained that due UCs & Red accounts have been rendered to the office of the PAG (A&E).

9. Non-maintenance of Deposit Account

Rule 13.22 of J&K Financial Code (Volume-I) read with GFR states that deposits in the treasuries not exceeding rupees five unclaimed for one whole account year, balances not exceeding five rupees of deposits partly

repaid during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Pr. Accountant Generals' office. Deposits or balances thus lapsing shall be submitted by the Treasury Officer in Form No. FC-35 to the Pr. Accountant General's Office immediately after 31st March.

It was seen during the inspection of 67 treasuries during 2022-23, 5 treasuries had not credited lapsed deposit amounting to **Rs.1,89,17,895/-** as recoveries to the Govt. (**Annexure- XI**).

Recommendation

The Treasury Officer may please be directed to ensure that the statement of Lapsed Deposits are sent to Pr. Accountant General at the close of each financial year for audit as recoveries to the Govt.

10. Non-maintenance of Records/Register in Treasuries

As per instructions contained in J&K Treasury Code 2021, the Treasury Officers are required to maintain various records so as to ensure completeness and transparency of all transactions carried out at the treasuries. However, in 2022-23 during inspection of 67 treasuries, out of 31, few important records/registers as mentioned in (**Annexure "XII"**) were not found maintained resulting in inability of Accountant Generals office to conduct the inspection of these vital records.

Recommendation: -

Treasuries need to maintain all the records as per codal provisions.

Annexure-1

List of Treasuries functional in Union Territory of Jammu and Kashmir
in the year 2022-23.

(Kashmir Province)

S.No.	District		Name of Treasury
1.	Anantnag	1.	District Treasury Anantnag
		2.	Sub Treasury Bijbehara
		3.	Sub Treasury Mattan
		4.	Sub Treasury Dooru
		5.	Sub Treasury Pahalgam
		6.	Sub Treasury Kokernag
		7.	Sub Treasury Shangus
		8.	Sub Treasury Wanpoh
		9.	Sub Treasury Achabal
2.	Kulgam	1.	District Treasury Kulgam
		2.	Sub Treasury Devsar
		3.	Sub Treasury Damhal-Hanjipora
		4.	Sub- Treasury Qazigund
3.	Shopian	1.	District Treasury Shopian
		2.	Sub Treasury Kapran
		3.	Sub Treasury Zainapora
4.	Baramulla	1.	District Treasury Baramulla
		2.	Sub Treasury Pattan
		3.	Sub Treasury Tangmarg
		4.	Sub Treasury Uri
		5.	Sub Treasury Sopore
		6.	Sub Treasury Boniyar
		7.	Sub Treasury Dangiawacha
		8.	Sub Treasury Kreeri
		9.	Sub Treasury Chandoosa
		10.	Sub-Treasury Kunzer
		11.	Sub-Treasury Rohama
5.	Bandipora	1.	District Treasury Bandipore
		2.	Sub Treasury Sumbal –Sonawari
		3.	Sub Treasury Gurez
6.	Budgam	1.	District Treasury Budgam
		2.	Sub Treasury Chadoora
		3.	Sub Treasury Beerwah
		4.	Sub Treasury Khan Sahib
		5.	Sub Treasury Charari-Sharief
		6.	Sub Treasury Narbal
		7.	Sub-Treasury Nagam
		8.	Sub-Treasury Khag
		9.	Sub-Treasury B.K.Pora
7.	Kupwara	1.	District Treasury Kupwara

		2.	Sub Treasury Handwara
		3.	Sub Treasury Karnah
		4.	Sub Treasury Kralpora
		5.	Sub Treasury Sogam
		6.	Sub Treasury Trehgam
		7.	Sub Treasury Langate
		8.	Sub Treasury RamhalVillgam
8.	Pulwama	1.	District Treasury Pulwama
		2.	Sub Treasury Pampore
		3.	Sub Treasury Tral
		4.	Sub Treasury Shadimarg
		5.	Sub Treasury Awantipora
9.	Srinagar	1.	Saddar Treasury Srinagar
		2.	Additional Treasury Tankipora
		3.	Additional Treasury Khanyar
		4.	Additional Treasury Lal Mandi
		5.	Civil Secretariat Srinagar/Jammu
		7.	Court Complex Srinagar
10.	Ganderbal	1.	District Treasury Ganderbal
		2.	Sub Treasury Laar
		3.	Sub Treasury Kangan
11.	UT treasury operating out of J&K	1.	Sub-treasury New Delhi O/o the R.C J&K Govt. New Delhi
12.	Moving treasury	1.	Civil Secretariat treasury
Jammu Province			
1.	Doda	1.	District Treasury Doda
		2.	Sub Treasury Bhaderwah
		3.	Sub Treasury Thathri
		4.	Sub Treasury Bhalessa
		5.	Sub Treasury Kahara
		6.	Sub Treasury Assar
2.	Kishtwar	1.	District Treasury Kishtwar
		2.	Sub Treasury Padder
		3.	Sub Treasury Marwah
		4.	Sub Treasury Chatroo
		5.	Sub Treasury Dachhan
		6.	Sub Treasury Warwan
3.	Ramban	1.	District Treasury Ramban
		2.	Sub Treasury Batote
		3.	Sub Treasury Banihal
		4.	Sub Treasury Gool
		5.	Sub Treasury Ramssoo
4.	Jammu	1.	Saddar Treasury Jammu
		2.	Additional Treasury Gandhi Nagar
		3.	Additional Treasury TalabTillo Jammu

		4.	Additional Treasury New Plot Jammu
		5.	Sub Treasury Akhnoor
		6.	Sub Treasury Khour
		7.	District Court Complex Janipur Jammu
		8.	Sub Treasury Bishnah
		9.	Sub Treasury R.S. Pura
5.	Samba	1.	District Treasury Samba
		2.	Sub Treasury Vijaypur
6.	Kathua	1.	District Treasury Kathua
		2.	Sub Treasury Hiranagar
		3.	Sub Treasury Basohli
		4.	Sub Treasury Billawar
		5.	Sub Treasury Bani
		6.	Sub Treasury Ramkote
7.	Poonch	1.	District Treasury Poonch
		2.	Sub Treasury Mendhar
		3.	Sub Treasury Surankote
		4.	Sub Treasury Mandi
8.	Rajouri	1.	District Treasury Rajouri
		2.	Sub Treasury Kalakote
		3.	Sub Treasury Kotranka (Buddhal)
		4.	Sub treasury Darhal
		5.	Sub treasury Thanamandi
		6.	Sub Treasury Nowshera
		7.	Sub Treasury Sunderbani
		8.	Sub Treasury Manjakote.
9.	Udhampur	1.	District Treasury Udhampur
		2.	Sub Treasury Chenani
		3.	Sub Treasury Majalta
		4.	Sub Treasury Latti
		5.	Sub Treasury Ramnagar
		6.	Sub Treasury Basantgarh
		7.	Sub Treasury Panchari
10.	Reasi	1.	District Treasury Reasi
		2.	Sub Treasury Katra
		3.	Sub Treasury Arnas
		4.	Sub Treasury Pouni
		5.	Sub Treasury Mahore
		6.	Sub Treasury Dharmari

In addition, to above treasuries (except cyber treasury) inspection of following offices is also carried out by Pr. Accountant General(A&E) J&K.

1. Director General (Accounts & Treasuries) Jammu & Kashmir.
2. Director (Accounts & Treasuries) Kashmir.
3. Director (Accounts & Treasuries) Jammu.

Annexure -II

Statement showing Treasury-wise position of outstanding Paras& Sub-paras as on **31.03.2023**.

(Kashmir province)

S. No.	Name of treasury	No. of paras outstanding as on 31.03.2023	
		Para	Sub-para
	District Pulwama		
1.	District Treasury Pulwama	08	03
2.	Sub Treasury Shadimarg	01	00
	District Shopian		
3.	District Treasury Shopian	10	09
4.	Sub Treasury Zainapora	03	04
5.	Sub Treasury Kaprin	07	02
	District Kupwara		
6.	District Treasury Kupwara	11	06
7.	Sub Treasury Langate	09	01
8.	Sub Treasury Trehgam	01	00
9.	Sub Treasury Kralpora	03	03
10.	Sub Treasury Ramhalvillgam	04	10
11.	Sub Treasury Sogam	05	10
12.	District Bandipora		
13.	District Treasury Bandipora	03	06
	District Baramulla		
14.	District Treasury Baramulla	11	27
15.	Sub Treasury Chandoosa	08	11
16.	Sub Treasury Rohama	04	02
	District Budgam		
17.	District Treasury Budgam	04	09
	District Srinagar		
18.	Addl. Treasury Lal Mandi	10	30
19.	Addl. Treasury Khanyar	20	02
20.	District Court Complex	11	05
21.	Civil Secretariat treasury	05	00
	District Ganderbal		
22.	District Treasury Ganderbal	10	24
	District Kulgam		
23.	District Treasury Kulgam	05	04
	District Anantnag		
24.	District Treasury Anantnag	07	00
	Outside the State		
25.	Sub-Treasury R.C. Delhi	06	21
Total Paras/Sub-paras in Kashmir province		139	275

Jammu Province			
S. No.	Name of Treasury	Para	Sub –para
	District Kishtwar		
1.	District Treasury Kishtwar	03	02
2.	Sub Treasury Chatroo	04	10
3.	Sub Treasury Dachan	03	06
4.	Sub Treasury Paddar	05	02
	District Kathua		
5.	District Treasury Kathua	05	19
	District Udhampur		
6.	District Treasury Kishtwar	03	11
7.	Sub Treasury Ramnagar	05	11
8.	Sub Treasury Chenani	07	02
	District Poonch		
9.	District Treasury Poonch	05	10
10.	Sub Treasury Surankote	03	02
	District Samba		
11.	District Treasury Samba	04	08
	District Reasi		
12.	District Treasury Reasi	06	07
	District Rajouri		
13.	District Treasury Rajouri	08	12
14.	Sub Treasury Nowshera	03	04
	District Jammu		
12	Addl. Treasury New Plot	11	10
13	Addl. Treasury TalabTillo	07	17
14.	Saddar Treasury Jammu	05	03
15.	Addl. Treasury Gandhi Nagar	06	13
	District Doda		
16.	District Treasury Doda	03	06
17.	Sub Treasury Bholderwah	04	11
18.	Sub Treasury Bhalessa	04	04
19.	Sub Treasury Thatri	04	04
20.	Sub Treasury Assar	06	04
21.	Sub Treasury Kahara	06	02
	District Ramban		
22.	District Treasury Ramban	04	09
23.	Sub Treasury Batote	05	19
24.	Sub Treasury Banihal	04	02
25.	Sub Treasury Ramsoo	03	03
26.	Director (A&T)	07	03
	Total Jammu province	197	216
Total Para Kashmir province		139	275
Total Paras Jammu province		197	216
Grand total J&K		336	491

Annexure-III

[Refer to in Para-2(i)]

Statement showing excess pension payments detected during Treasury Inspections conducted in 2022-23.**(Kashmir province)**

S.No.	Name of treasury	Recovery Pointed out
01.	District Treasury Pulwama	26253
02.	District Court Complex Srinagar	29478
03.	District Treasury Budgam	32326
04.	Additional Treasury Khanyar	13132
05.	District Treasury Ganderbal	143745
06.	District Treasury Baramulla	539650
07.	Sub-treasury Zainapora	71046
08.	Sub-treasury Langate	97426
09.	Sub-treasury Kaprin	50219
10.	Sub-treasury Trehgam	41353
11.	Sub-treasury Kralpora	50606
12.	Sub-treasury Ramhal Villgam	357730
13.	Sub-treasury Sogam	54071
14.	District Treasury Kupwama	255202
15.	District Treasury Anantnag	958271
16.	District Treasury Shopian	279252
17.	District Treasury Bandipora	176218
18.	Additional Treasury Lal Mandi	419734
19.	District Treasury Kulgam	4760
20.	Civil Secretariat Treasury	12658
Total excess payment (Kashmir Province)		3613130

Jammu Province		
S. No.	Name of treasury	Recovery Pointed out
1.	Sub Treasury Paddar	1500
2.	Sub Treasury Marwah	54992
3.	District Treasury Udhampur	96650
4.	Sub Treasury Ramsoo	1844
5.	Sub Treasury Ramnagar	19473
6.	Sub Treasury Chenani	1818
7.	District Treasury Samba	22445
8.	Sub Treasury Baderwah	45362
9.	District Treasury Poonch	15166
10.	District Treasury Kathua	69573
11.	District Treasury Doda	35161
12.	Addl. Treasury New Plot	608224
13.	Addl. Treasury Talab Tiloo	8287
	Total excess payment (Jammu Province)	980495

Total amount recovered in Kashmir Province	3613130
Total amount recovered in Jammu Province	980495
Grand Total	4593625

Annexure -IV

[Refer to in Para-3]

I. Statement showing delay in uploading of contributions towards New Pension Scheme during 2019-2022 detected in treasury Inspection carried out in 2022-23.

State showing delay in uploading of contribution towards New Pension Scheme for **more than one month.**

Name of treasury	List	Month	Due date of transfer: (For First list it is 23 rd of the same month and for second list it is 10 th of the following month.)	Actual date of transfer	Delay In days
Surankote	1 st list	06/2021	23.06.2021	27.07.2021	34 days
Thattri	1 st list	06/2020	23.06.2020	03.10.2020	102 days
	1 st list	08/2020	23.08.2020	03.10.2020	41 days
Bhaderwah	1 st list	04/2019	23.04.2019	12.06.2019	50 days
	2 nd list	04/2019	10.05.2019	12.06.2019	33 days
	1 st list	09/2019	23.09.2019	11.11.2019	49 days
	2 nd list	09/2019	10.10.2023	11.11.2019	32 days
	1 st list	03/2020	23.03.2020	06.05.2020	44 days
	1 st list	05/2019	23.05.2019	23.07.2019	61 days
Banihal	1 st list	11/2019	23.11.2019	14.01.2020	52 days
	1 st list	12/2019	23.12.2019	26.02.2020	65 days
	1 st list	01/2020	23.01.2020	20.03.2020	56 days
	1 st list	03/2020	23.03.2020	27.05.2020	65 days
	1 st list	03/2021	23.03.2021	26.04.2021	34 days
	1 st list	06/2021	23.06.2021	27.07.2021	34 days
	1 st list	02/2021	23.02.2021	02.04.2021	37 days
Ramsoo	1 st list	02/2021	23.02.2021	02.04.2021	37 days
Bhalessa	1 st . list	10/2019	23.10.2019	26.11.2019	34 days

II. Statement showing delay in uploading of contributions towards New Pension Scheme by 15-30 days

Name of treasury	List	Month	Due date of transfer: (For First list it is 23 rd of the same month and for second list it is 10 th of the following month.)	Actual date of transfer	Delay
Baramulla	2 nd list	12/2021	10.01.2022	28.01.2022	18 days
	2 nd list	02/2022	10.03.2022	28.03.2022	18 days
	2 nd list	07/2022	10.08.2022	26.08.2022	16 days
	2 nd list	08/2022	10.09.2022	30.09.2022	20 days

Lal Mandi	2 nd list	10/2021	10.11.2021	26.11.2021	16 days
	2 nd list	12/2021	10.01.2022	27.01.2022	17 days
	2 nd list	01/2022	10.02.2022	28.02.2022	18 days
	2 nd list	06/2022	10.07.2022	28.07.2022	18 days
Court Complex	2 nd list	10/2020	10.11.2020	25.11.2020	15 days
Ganderbal	2 nd list	03/2022	10.04.2022	25.04.2022	15 days
	2 nd list	04/2022	10.05.2022	26.05.2022	16 days
	2 nd list	07/2022	10.08.2022	25.09.2022	15 days
Sadder Jammu	1 st list	10/2021	23.10.2021	08.11.2022	16 days
	1 st list	01/2022	23.01.2022	08.02.2022	16 days
Kahara	2 nd list	05/2021	10.06.2021	28.06.2021	18 days
	2 nd list	06/2021	10.07.2021	28.07.2021	18 days
	2 nd list	09/2021	10.10.2021	27.10.2021	17 days
Thatri	1 st list	02/2020	23.02.2020	16.03.2020	21 days
	1 st list	05/2020	23.05.2020	11.06.2020	19 days
	1 st list	09/2021	23.09.2021	09.10.2021	16 days
Bhalessa	1 st list	11/2019	23.11.2019	13.12.2019	20 days
	1 st list	02/2020	23.02.2020	11.03.2020	16 days
	1 st list	05/2020	23.05.2020	22.06.2020	29 days
Bhaderwah	2 nd list	03/2020	10.10.2020	06.05.2020	26 days
	1 st list	09/2020	23.09.2020	13.10.2020	20 days
Batote	1 st list	05/2019	23.05.2019	15.06.2019	23 days
	1 st list	09/2019	23.09.2019	16.10.2019	23 days
	1 st list	10/2019	23.10.2019	15.11.2019	23 days
Banihal	1 st list	08/2019	23.08.2019	12.09.2019	20 days
	1 st list	09/2019	23.09.2019	16.10.2019	23 days
	1 st list	10/2019	23.10.2019	19.11.2019	27 days
Chatroo	1 st list	07/2019	23.07.2019	16.08.2019	24 days
	1 st list	09/2019	23.09.2019	10.10.2019	17 days
	1 st list	07/2020	23.07.2020	13.08.2020	21 days
	1 st list	03/2021	23.03.2021	16.04.2021	24 days
	1 st list	10/2020	23.10.2020	17.11.2020	25 days

II. Statement showing delay in uploading of contributions towards New Pension Scheme by less **than 15 days.**

Name of treasury	list	Month	Due date of transfer: (For First list it is 23rd of the same month and for second list it is 10th of the following month.)	Actual date of transfer	Delay
Baramulla	2 nd list	09/2022	10.10.2022	20.10.2022	10 days
Lal Mandi	2 nd list	11/2021	10.12.2021	24.12.2021	14 days

	2 nd list	02/2022	10.03.2022	24.03.2022	14 days
	2 nd list	03/2022	10.04.2022	22.04.2022	12 days
	2 nd list	04/2022	10.05.2022	23.05.2022	13 days
	2 nd list	05/2022	10.06.2022	22.06.2022	12 days
Court complex	2 nd list	11/2020	10.12.2020	18.12.2020	08 days
	2 nd list	12/2020	10.01.2021	19.01.2021	09 days
	2 nd list	03/2021	10.04.2021	22.04.2021	12 days
	2 nd list	06/2021	10.07.2021	19.07.2021	09 days
Ganderbal	2 nd list	02/2022	10.03.2022	24.03.2022	14 days
	2 nd list	05/2022	10.06.2022	22.06.2022	12 days
	2 nd list	06/2022	10.07.2022	20.07.2022	10 days
	2 nd list	08/2022	10.09.2022	24.09.2022	14 days
	2 nd list	09/2022	10.10.2022	22.10.2022	12 days
	2 nd list	10/2022	10.11.2022	23.11.2022	13 days
	2 nd list	11/2022	10.12.2022	22.12.2022	12 days
Kishtwar	1 st list	01/2022	23.01.2022	27.01.2022	04 days
	2 nd list	04/2022	10.05.2022	24.05.2022	14 days
Sadder Jammu	1 st list	09/2021	23.09.2021	06.10.2022	13 Days
	1 st list	11/2021	23.11.2021	07.12.2021	14 days
Kahara	2 nd list	07/2021	10.08.2021	24.08.2021	14 days
Gandhi Nagar	1 st list	02/2022	23.02.2022	28.02.2022	05 days
	1 st list	05/2022	23.05.2022	25.05.2022	02 days
	1 st list	07/2022	23.07.2022	26.07.2022	03 days
Bhaderwah	2 nd list	09/2020	10.10.2020	13.10.2020	03 days
Batote	2 nd list	05/2019	10.06.2019	15.06.2019	05 days
	2 nd list	09/2019	10.10.2019	16.10.2019	06 days
	2 nd list	10/2019	10.11.2019	15.11.2019	05 days
Ramsoo	1 st list	06/2020	23.06.2020	01.07.2020	07 days
	1 st list	09/2020	23.09.2020	29.09.2020	05 days
	1 st list	07/2021	23.07.2021	25.07.2021	01 day
Samba	2 nd list	09/2021	10.10.2021	20.10.2021	10 days
	1 st list	12/2021	23.12.2021	27.12.2021	04 days
	1 st list	01/2022	23.01.2022	27.01.2022	04 days
	1 st list	02/2022	213.02.2022	28.02.2022	05 days

Annexure -V

[Refer to in Para-4]

Statement showing Treasury-wise differences in respect of M.H-8675-Deposits with Reserve Bank during 2019-2022 detected in treasury Inspection carried out in 2022-23.

S. No.	Name of Treasury	Month/Year	Treasury figure (in Rs)	Bank figure (in Rs)	Date-wise Monthly Statement variations
1.	Kralpora	03/2020	(-)169148325	(-)169448325	300000
2.	Sogam	11/2019	205815704	205856489	40785
		12/2019	131999605	131958820	40785
3.	Bandipora	02/2022	(-)442829309	(-)443017309	188000
4.	Lal Mandi	02/2021	(-)3833505471	(-)383505470	(-)1
		06/2022	(-)416674227	(-)416674229	2
5.	Ganderbal	01/2022	(-)542001782	(-)542008382	6600
		02/2022	(-)431342784	(-)431339784	(-)3000
		04/2022	(-)738815879	(-)738813779	(-)2100
6.	Delhi	09/2022	54054980	53992702	62278
		09/2022	55593855	53407064	2186791
7.	Ramhal	02/2020	(-)44060106	(-)44060103	(-)3
		03/2020	(-)74787261	(-)74787264	3
8.	Kulgam	10/2021	(-)508217237	(-)508266262	49025
		11/2021	(-)491827658	(-)491935338	107680
		12/2021	(-)551986256	546189801	(-)5796455
		01/2022	(-)610198971	610243819	44848
		02/2022	(-)449268370	(-)449280995	12625
		03/2022	(-)1295390499	(-)1295336169	(-)54330
		04/2022	(-)761678331	(-)761626761	(-)51570
		05/2022	(-)141170677	(-)141136327	(-)34350
		07/2022	(-)337382099	(-)337376806	(-)5293
					89,86,524/-

Annexure-VI

[Refer to in Para-5]

Statement showing details of O.B.Suspense of J&K during 2019-2022 detected in treasury Inspection carried out in 2022-23.

(Kashmir Province)

S. No.	Name of Treasury	Month/year	O.B.Suspense (In Rs.)
1.	Additional treasury Lal Mandi	04/2021	8736
		04/2021	400
		04/2021	2476
3.	Disrict treasury Anantnag	04/2021	55000
		04/2021	300000
		04/2021	232000
4.	Sub-treasury Ramhal Villgam	06/2020	75259
5.	District Treasury Kulgam	04/2021	8588
6.	District Treasury Budgam	04/2021	6960
		04/2021	2600
		04/2021	17200
		04/2021	6600
	Total amount of O.B Suspense		715819

(Jammu Province)

S. No.	Name of Treasury	O.B.Suspense (In Rs.)
	Total O.B.Suspense of Jammu Province	Nil

Total Kashmir Province	7,15,819
Total Jammu province	Nil
Grand total of J&K	7,15,819/-

Annexure- VII

[Refer to in Para-5(iii)]

Non-providing of details of pension disbursements to Central Government pensioners from Union Territory Treasuries as per required format segregation

S.No.	Name of Treasury	Month	Amount
1.	Sub-treasury Pattan	09/2022	12060
2.	Sub-treasury Chadura		390598
3.	Sub-treasury Kralpora		12360
4.	Sub-treasury Uri		50248
5.	Sub-treasury Tral		65300
6.	Addl. Treasury Lal Mandi		200990
7.	Sub-treasury Sopore		27532
8.	Sub-treasury Sumbal		26120
9.	District treasury Kupwara		106892
10.	Sub-treasury Bijbehara		92837
11.	District treasury Bandipora		209487
12.	Addl. Treasury Tankipora		686594
13.	Sub-treasury Bani		24720
14.	Sub-treasury Basholi		41592
15.	Sub-treasury Kalakote		104480
16.	Sub-treasury Nowshera		208960
17.	Sub-treasury Karnah	10/2022	13060
18.	Sub-treasury Uri		50248
19.	Sub-treasury Tral		65300
20.	Sub-treasury Sumbal		26120
21.	Addl. Treasury Lal mandi		288372
22.	Sub-treasury Bijbehara		92837
23.	District treasury Bandipora		209487
24.	Addl. Treasury Tankipora		733230
25.	District treasury Kupwara		93832
26.	Sub-treasury Chadura		66517
27.	Sub-treasury Kralpora		12360
28.	District treasury Bandipora	11/2022	209487
29.	Sub-treasury Pattan		12060
30.	Sub-treasury Sumbal		26120
31.	Sub-treasury Chadura		66517
32.	Sub-treasury Tral		72500
33.	Sub-treasury Uri		50248
34.	Sub-treasury Kralpora		12360
35.	District treasury Anantnag		199467
36.	Addl. Treasury Tankipora		708418
37.	Sub-treasury Basholi		41592
38.	Add. Treasury Lal Mandi		59997
39.	Sub-treasury Bijbehara		92837

40.	Sub-treasury Ramnagar		67000
	Total amount		5530736

Annexure-VIII

[Referred to in Para-5 (iv)]

Statement showing delay in days in rendition of Monthly Accounts by the Treasuries during 2022-23.

		04/2022		05/2022		06/2022		07/2022		08/2022		09/2022		10/2022		11/2022		12/2022		01/2023		02/2023		03/2023	
S. No	Name of Treasury	I*	II**	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II
Kashmir province																									
1.	Anantnag	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
2.	Awantipora	-	8	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Bandipora	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
4.	Baramulla	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	1	-	10
5.	Beerwah	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.	Bijbehara	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
7.	Boniyar	-	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
8.	Budgam	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9.	Civil Secretariat	6	1	-	-	15	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	19	
10.	Court Complex Sgr.	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.	D.H.Pora	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
12.	Dangiwacha	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
13.	Devsar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
14.	Dooru	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
15.	Ganderbal	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
16.	Gurerz	18	2	16	-	15	-	16	-	13	-	15	-	14	-	15	-	19	2	17	1	14	1	20	3
17.	Handwara	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	16	
18.	Kaprin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
19.	Kangan	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20.	Karnah	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	7	11	14	-	-	-	18	15
21.	Khag	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	8	
22.	Khan Sahib	-	-	1	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	8	
23.	Khanyar	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
24.	Kokernag	-	-	1	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
25.	Kralpora	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10

S.No.	Name of Treasury	04/2022		05/2022		06/2022		07/202		08/2022		09/2022		10/2022		11/2022		12/2022		01/2023		02/2023		03/2023	
		I*	II**	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II
26.	Kreeri	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
27.	Kulgam	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
28.	Kunzar	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29.	Kupwara	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
30.	Lar	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
31.	Langate	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
32.	Lal Mandi	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
33.	Mattan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
34.	Pattan	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
35.	Pampore	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36.	Pulwama	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
37.	Qazigund	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
38.	Saddar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
39.	Shadimarg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
40.	Shangus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
41.	Shopian	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
42.	Sogam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
43.	Sopore	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
44.	Sumbal	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
45.	Tangmarg	-	1	1	-	-	-	-	-	-	-	-	2	-	-	2	-	-	-	-	-	-	-	-	11
46.	Tankipora	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	11	
47.	Tral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
48.	Trehgam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
49.	Uri	-	1	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	11
50.	Villgam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
51.	Wanpoh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
52.	Zainapora	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Jammu Province

S. No.	Name of Treasury	04/2022		05/2022		06/2022		07/2022		08/2022		09/2022		10/2022		11/2022		12/2022		01/2023		02/2023		03/2023	
		I*	II**	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II
1	Akhnoor	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	11
2	Assar	-	-	1	2	5	-	-	-	-	-	-	-	-	-	-	-	-	1	2	-	1	-	-	11
3	Arnas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
4	Banihal	-	1	1	-	6	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	1	-	-	12
5	Bhaderwah	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	10
6	Bishnah	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	12
7	Billawar	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	4
8	Bani	-	1	1	-	-	-	-	-	-	-	-	-	3	-	-	-	1	-	1	-	-	-	-	11
9	Basholi	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1	-	2	-	-	1	2	13
10	Batote	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	1	-	-	17
11	Bhalessa	-	5	1	-	1	-	-	-	-	1	-	2	1	-	-	-	-	1	1	-	-	-	1	12
12	Basantgarh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Chenani	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
14	Chattroo	-	1	-	-	7	-	-	-	-	-	-	3	3	-	-	-	-	2	1	-	-	1	-	9
15	Darhal	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	12
16	Court Complex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
17	Doda	-	-	-	-	5	-	-	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	-	11
18	Dharmari	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	9
19	Dachan	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	11
20	Gandhi Nagar	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
21	Gool	-	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	11
22.	Hiranagar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	11
23.	Kathua	-	1	1	-	-	-	-	-	-	-	-	-	-	-	2	-	-	1	1	-	1	1	1	12
24.	Kalakote	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	12
25	Khour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
26	Kishtwar	-	1	1	-	-	-	-	-	-	-	-	2	3	-	-	-	-	1	-	-	1	-	1	12
27	Katra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	11
28	Kahara	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	1	-	-	-	-	3
29	Kotranka	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	12
30	Latti	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
31.	Mandi	-	-	1	2	2	3	-	-	1	-	-	2	3	1	-	-	1	1	2	-	-	-	1	-
32.	Mendhar	-	1	-	-	-	-	-	-	-	-	-	2	-	-	-	15	-	1	1	-	-	1	1	13
33	Mahore	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
34	Manjakote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	12

S. No.	Name of Treasury	04/2022		05/2022		06/2022		07/2022		08/2022		09/2022		10/2022		11/2022		12/2022		01/2023		02/2023		03/2023	
		I*	II**	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II
35	Majalta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
36	Marwah	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	11
37	New Delhi	3	1	1	-	5	-	3	-	3	1	1	6	3	2	7	4	4	4	5	2	2	-	-	3
38	Nowshera	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	1	12
39	New Plot	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
40	Pouni	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
41	Panchari	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
42	Poonch	3	-	1	5	2	3	3	-	-	-	-	3	3	2	2	1	1	-	1	-	2	1	-	13
43	Paddar	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	12
44	Rajouri	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
45	Ramsoo	-	-	1	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	2
46	Ramban	-	1	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	1	1	-	1	-	5	11
47	R.S.Pora	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
48	Ramnagar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	12
49	Ramkote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
50	Reasi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
51	Sunderbani	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	12
52	Surankote	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	4	-	1	1	-	-	1	1	12
53	Saddar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
54	Samba	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	11
55	Thatri	3	2	1	-	5	-	3	-	1	-	-	-	3	-	-	-	-	1	1	-	-	1	1	12
56	Thanamandi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
57	TalabTilloo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
58	Udhampur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
59	Vijay Pur	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	1	1	-	-	1	-	12
60	Warwan	-	1	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	1	-	-	-	1	-	2

I* 1st list of Payments.

II 2nd list of Payments and Cash Account.**

Annexure-IX

[Refer to in Para-6(i)]

Statement showing defects noticed during compilation of Accounts for the financial year 2022-23.

Kashmir Province

S. No.	Month of A/c.	Deptt.	M.H	Voucher No.	Treasury	Drawing & Disbursing Officer	Observation
1.	01/2023	Animal Husbandry	2403	47	STS	Deputy Director, Sheep Breeding Farm, Dachigam, Srinagar	Deduction of Stamp duty not shown in online posting.
2.	01/2023	Animal Husbandry	2403	15	GBL	District Sheep Husbandry Officer, O/o the District Sheep Husbandry Officer Ganderbal	Deduction of Stamp duty not shown in online posting.
3.	01/2023	Animal Husbandry	2403	4	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher.
4.	01/2023	Animal Husbandry	2403	5	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code
5.	01/2023	Animal Husbandry	2403	6	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
6.	01/2023	Animal Husbandry	2403	7	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
7.	01/2023	Animal Husbandry	2403	8	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
8.	03/2023	Animal Husbandry	2403	18	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
9.	03/2023	Animal Husbandry	2403	19	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
10	03/2023	Animal Husbandry	2403	23	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
11.	03/2023	Animal Husbandry	2403	24	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
12	03/2023	Animal Husbandry	2403	25	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
13.	03/2023	Animal Husbandry	2403	26	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher

14.	03/2023	Animal Husbandry	2403	27	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
15.	03/2023	Animal Husbandry	2403	28	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
16.	03/2023	Animal Husbandry	2403	31	PMP	Block Veterinary Officer, Animal Husbandry Department Block Pampore	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
17.	02/2023	Animal Husbandry	2403	27	KHY	Principal, Sheep And Wool Training Class Nowshara, Srinagar	Deduction of Stamp duty not shown in online posting.
18.	02/2023	Animal Husbandry	2403	3	ALM	Accounts Officer, Sheep Husbandry Department, Srinagar	Deduction of Stamp duty not shown in online posting.
19.	02/2023	Animal Husbandry	2403	4	ALM	Accounts Officer, Sheep Husbandry Department, Srinagar	Deduction of Stamp duty not shown in online posting.
20.	02/2023	Animal Husbandry	2403	10	ALM	Accounts Officer, Sheep Husbandry Department, Srinagar	Deduction of Stamp duty not shown in online posting.
21.	01/2023	Agriculture	3454	2	SHG	Block Development Officer, Shangus	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
22.	02/2023	Agriculture	3454	1	SHG	Block Development Officer, Shangus	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
23.	02/2023	Rural Development	3454	1	DEV	Block Development Officer, Pahloo, Kulgam	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
24.	03/2023	Rural Development	3454	1	DEV	Block Development Officer, Pahloo, Kulgam	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
25.	03/2023	Rural Development	3454	2	DEV	Block Development Officer, Pahloo, Kulgam	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
26.	03/2023	Rural Development	3454	1	BRW	Block Development Officer, Khag, Tangmarg	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
27.	03/2023	Rural Development	3454	2	BRW	Block Development Officer, Khag, Tangmarg	Incorrect Drawing & Disbursing Officer Code mentioned on the voucher
28.	03/2023	Public Works Department	4408	1	Narbal	Executive Engineer, R&B Division Tangmarg, District Baramulla	Online record is not available but manually done
29.	03/2023	Public Works Department	4408	2	Narbal	Executive Engineer, R&B Division Tangmarg, District Baramulla	Online record is not available but manually done
30.	03/2023	Fisheries	2408	7	District Court	President, District Consumer Disputes Redressal Commission, District Srinagar.	Vouchers Missing
31.	03/2023	Fisheries	2408	40	District Court	President, District Consumer Disputes Redressal Commission, District Srinagar.	Online record is not available but manually done

32	03/2023	Fisheries	2408	42	District Court	President, District Consumer Disputes Redressal Commission, District Srinagar.	Online record is not available but manually done
33	03/2023	Fisheries	2408	43	District Court	President, District Consumer Disputes Redressal Commission, District Srinagar.	Online record is not available but manually done
34	03/2023	Fisheries	2408	45	District Court	President, District Consumer Disputes Redressal Commission, District Srinagar.	Online record is not available but manually done
35	03/2023	Fisheries	2408	47	District Court	President, District Consumer Disputes Redressal Commission, District Srinagar.	Online record is not available but manually done
36	01/2023	Agriculture	4401	2	CST	Director Finance Horticulture Department, Srinagar	Sanction order appended with the bill is unsigned
37	01/2023	Agriculture	4401	3	CST	Director Finance Horticulture Department, Srinagar	Sanction order appended with the bill is unsigned
38	02/2023	General Administration Department	4059	4	CST	Joint Director, P&S O/o the Financial Commissioner (Revenue), Civil Secretariat Srinagar	Photocopy of sanction order furnished but not attested.
39	02/2023	General Administration Department	4059	6	CST	Joint Director, P&S O/o the Financial Commissioner (Revenue), Civil Secretariat Srinagar	Photocopy of sanction order furnished but not attested.
40	12/2022	Finance	4059	1	CST	Accounts Officer, Accounts and Treasuries Finance Department (Admn)	Sanction of DG A&T Finance Department not found
41	10/2022	Finance	4059	14	CST	Accounts Officer, Accounts and Treasuries Finance Department (Admn)	Sanctioned order not appended with the voucher.
42	07/2022	Revenue	5475	1	PUL	Additional Deputy Commissioner, Pulwama	Photocopy of sanction order furnished instead of original
43	07/2022	-	3452	80	CST	Accounts Officer, Royal Spring Golf Course	Sanction order appended with the bill is unsigned
44	07/2022	Higher Education	2204	22 (Grant-in-Aid voucher)	CST	Financial Advisor & Chief Accounts Officer, CP&AO, J&K Sports Council, District Srinagar	Sanction order appended with the bill is unsigned
45	07/2022	-	4075	1	CST	Accounts Officer, Handicraft, Handloom KMS	Photocopy of sanction order furnished instead of original
46	04/2022	General Administrative Department	2235	11&12	CST	Financial Advisor & Chief Accounts Officer, Social Welfare Department, Civil Secretariat, Srinagar	Sanctioned order not appended with the voucher
47	08/2022	-	2235	36	CST	Director Finance Social Welfare	Photocopy of sanction order furnished instead of original

48	06/2022	Social Welfare Department	2235	15	CST	Director State Mission, (ICPS), J&K, Srinagar	Photocopy of sanction order furnished instead of original
49	06/2022	Revenue	5475	1	CST	Accounts Officer, Dy. Commissioner Kupwara	Photocopy of sanction order furnished instead of original
50	06/2022	Health and Medical Education	2210	21	CST	Financial Advisor & Chief Accounts Officer, CP&AO, National Health Mission, District Srinagar	Photocopy of sanction order furnished instead of original
51	06/2022	-	2205	1	CST	Accounts Officer, J&K, Academy of Art Culture & Language, Srinagar	Sanction order appended with the bill is unsigned

Jammu Province

S. No.	Month of A/c.	Deptt.	M.H	Voucher No.	Treasury	Drawing & Disbursing Officer	Observation
1.	07/2022	Stamps	2030	2&3	Kathua	Registrar O/o the Dy. Comm. Kathua	Wrong Drawing and Disbursing Officer-code
2.	10/2022	Stamps	2030	7&8	Samba	Treasury Officer concerned	Grant No. & DDOcode not uploaded
3.	12/2022	Stamps	2030	4 to 6, 10 to 12,14, 16,18	Doda	Treasury Officer concerned	Grant No. & DDOcode not uploaded
4.	04/2022 to 03/2023	Stamps	0030	-	All trys	-	Incomplete SOP and classification
5.	05/2022	Admn.	2014 (R)	1	Court complex Jmu	Assistant Registrar Accounts	Incomplete classification (Receipt head)
6.	10/2022	Election	2015 (R)	1	Doda	Govt. Degree College Doda	Incomplete classification (Receipt head)
7.	10/2022	Medical	2210(R)	1	Sadder Jmu	Chief Accounts Officer Govt. medical College Jammu.	Incomplete classification (Receipt head)
8.	04/2022	Revenue	2053	8	Marwah	Sub-divisional Magistrate Marwah	Wrong DDO Code
9.	04/2022	-do-	2053	11	Marwah	Tehsildar Marwah	Wrong DDO Code
10	04/2022	-do-	2053	13	Marwah	Tehsildar Marwah	Wrong DDO Code

11.	06/2022	Finance	2054	01	Warwan	Treasury Officer Warwan	Manual posting
12	06/2022	Revenue	2053	04	Dharmari	Tehsildar throo	Wrong DDO Code
13.	06/2022	Revenue	2053	5	Dharmari	Tehsildar throo	Wrong DDO Code
14.	06/2022	Revenue	2053	6	Dharmari	Tehsildar throo	Wrong DDO Code
15.	04/2022	Revenue	2015	33	Talab Tiloo	Panchyat Officer	VR Code shows 204 instead of 201
16.	03/2023	Forest	3435	35	Gandhi Nagar	Gandhi Nagar Jammu Forest 0005	Wrong DDOcode
17.	03/2023	Social Welfare	2225	43	Sadder Jmu	Social Welfare Department 0008	Wrong Classification
18.	03/2023	HOM	2055	97	Doda	DODHOM 0001	No online data received
19.	09/2022	HOM	2055	35	Poonch	PCH HOM 0002	No online data received
20.	09/2022	Social Welfare	2235	16	Poonch	PCH Social Welfare Department 0003	Wrong DDO Code
21.	09/2022	Social Welfare	2225	17	Talab tiloo	Social Welfare Department 0002	Wrong DDO Code

Annexure-X

[Refer to in Para-6(ii)]

Statement showing Non-verification of drawals and remittances.

S. No.	Name of the DDO	Name of treasury	Period for which drawals & remittances not verified
	Kashmir Province		
	Drawals		
1.	Assistant Registrar Indicose Handicrafts Baramulla	Baramulla	04/2022 & 05/2022
	Assistant Registrar Cooperative Baramulla		07/2022 & 08/2022
	Director Inspector General,Baramulla		08/2022
	Government High School, Katianwala		02/2022 & 03/2022
	Drawals		
2.	Chief Horticulture Officer	Lal Mandi	03/2022
	Horticulture Information & Publicity Officer		09/2022,10/2022 & 11/2022
	Accounts Officer, Sheep		10/2022
	Assistant Director, Rakh and Farms, Srinagar		12/2022 & 01/2023
	Addl. Registrar Cooperative Societies, Kashmir		10/2022, 12/2022 & 01/2023
	Remittance		
	PMGSY Srinagar	Lal Mandi	05/2022
	Drawals		
3.	Munsif	Ganderbal	09/2022
	SDA		04/2022
	Deputy Director, Procecuton		05/2022
	Assistant Regional Transport Officer		04/2022
	Pr. Boys Higher Secondary School Gulbagh		04/2022
	Remittances		
	Chief Justice Magistrate	Ganderbal	11/2022
	Assistant Director, Food		04/2022
	Chinar		12/2022
	Tehsil Tulmulla		04/2022
	Assistant Controller Legal Metrology		04/2022
	Drawals		
4.	Legal Metrology	Shopian	08/2022,09/2022 & 10/2022

	Assistant Director, Food		08/2022,09/2022 & 10/2022
	Assistant Director, Handloom		09/2022 & 10/2022
	Assistant Director, Soil Conservation		08/2022, 09/2022 & 10/2022
	Assistant Director, Employment		07/2022, 08/2022, 09/2022 & 10/2022
	Jammu province		
	Drawal		
1.	Pr. Govt. Higher Secondary School, Assar	Assar	03/2020
	Pr. Govt. Higher Secondary School, Assar		04/2020 & 05/2020
	Headmaster, Govt. High School, Bhartund		10/2019 to 03/2020
	Pr. Govt. Higher Secondary School, Topneel		12/2019 to 03/2020
	Pr. Govt. Higher Secondary School, Topneel		04/2020
	Zonal Education Officer Assar		02/2020 & 03/2020
	Tehsildar, Assar		02/2020 & 03/2020
	Sub-District Magistrate		12/2019 to 03/2020
	Child Development Project Officer		10/2019 to 05/2020
	Remittance		
	Pr. Govt. Higher Secondary School, Assar	Assar	03/2020
	Headmaster, Govt. High School, Bhartund		10/2019 to 03/2020
	Pr. Govt. Higher Secondary School, Topneel		12/2019 to 03/2020
	Zonal Education Officer Assar		02/2020 & 03/2020
	Tehsildar, Assar		01/2020
	Sub-District Magistrate		12/2019 to 03/2020
	Child Development Project Officer		12/2019 to 04/2020
	Block Development Officer Assar		12/2019 to 02/2020
	Block Medical Officer Assar		06/2020 to 07/2020

Annexure-XI

[Refer to para-9]

Statement showing non-submission of Lapsed Deposits for the year 2022-23

S. No.	Name of the Treasury	Remarks/Audit Inspection report		
Kashmir province				
1.	Ganderbal	S. No.	Name of the depositor	Amount of lapsed deposit as on 31.03.2022
		1.	Zazna (Becon SSG)	786642
		2.	Wussan A	1034700
		3.	Drugtangoo(Becon SSG)	4150
		4.	Haripora (Becon SSG)	3889248
		5.	Satrina (Becon SSG)	100900
		6.	ChinnarWussan B(SSG)	265100
		7.	Narayan Bagh (R&B)	315000
		8.	Hathbura	4485000
			Total	10880740
2.	Baramulla	DDO Code	Name of the depositor/ Scheme code.	Amount of lapsed deposited as on 31.03.2018
		1500001	844300103000000000	2499674
3.	Udhampur	Name of the depositor		Amount of lapsed deposit as on 31.03.2022
		Sub-judge CJM Udhampur		2475760
		Pr. District & Session Judge, Udhampur		1543961
		Munsiff Judicial 1 st Class Magistrate Udhampur		626760
		Sub-Judge Spl. Mobile Magistrate Udhampur		400400
		Addl. District & Session Judge Udhampur		465500
		Total		5512381
4.	Ramsoo	TV No. & Major Head		Amount of lapsed deposit
		01/8443		25100
5.	TalabTillo	Besides above, it was pointed out in (AIR 09/2021 to 08/2022), an amount of Rs.9530/- has been lapsed to M.H-0701-Revenue Head instead of M.H-0075-Misc. General Services in contravention of rules.		
Total amount lapsed/unclaimed for the financial year 2022-23 is Rs.1,89,17,895/-				

Annexure -XII

[Refer to in Para-10]
Statement showing non-maintenance of Records/Registers.

S.No.	Name of Treasury	Records not maintained
1.	Pulwama	i) A.C. Bill register.
2.	Shopian	i) Dead stock register.
3.	Kaprin	i) Authorization register.
4.	RamhalVillgam	i) Special Pension Payment order register. ii) Register of sanctioned/effective strength of Drawing and Disbursing Officers
5.	Bandipora	i) A.C Bill register.
6.	Baramulla	i) Dead Stock register. ii) T.A register. iii) Specimen signature register of DDOs. iv) Cash Book register. v) Daily receipts and payment register.
7.	Chandoosa	i) Special Pension Payment register. ii) Physical verification of Stock/Store iii) Dead stock register. iv) A.C. Bill register. v) Deposit register. vi) Service Book register.
8.	Budgam	i) Pension Payment order & GPO registers
9.	Lal Mandi	i) Deposit register. ii) Lapsed Deposit register/record. iii) T.A register. iv) Sanctioned/Effective Staff Strength of treasury v) Specimen signature of DDOs.
10.	Khanyar	i) Liability register. ii) Register of Service Books. iii) Stock register. iv) Leave Account
11.	Ganderbal	i) Dead Stock register. ii) T.A register.
12.	Udhampur	i) Dead stock register.
13.	Thatri	i) Deposit register. ii) Lapsed Deposit register
14.	Bhaderwah	i) Deposit register. ii) Lapsed Deposit register. iii) A.C.Bill register.
15.	Reasi	i) Deposit register. ii) Lapsed Deposit register.
16.	Poonch	i) Deposit register. ii) Lapsed Deposit register.

S.No.	Name of Treasury	Records not maintained
17.	Bhalessa	i) Lapsed Deposit register.
18.	Batote	i) Deposit register. ii) Lapsed Deposit register.
19.	Ramban	i) Deposit register. ii) Lapsed Deposit register. iii) A.C.Bill register.
20.	Banihal	i) Deposit register. ii) Dead Stock register.
21.	Ramsoo	i) Dead Stock register.
22.	Dachan	i) Specimen signature of DDOs ii) Sanctioned/Effective Staff Strength of DDOs.
23.	Sadder Jammu	i) A.C. Bill register. ii) Dead Stock register.
24.	Kathua	i) Dead Stock register. ii) AC bill register.
25.	Samba	i) Hundi register. ii) A.C.Bill register.
26.	Chenani	i) budget Control register.
27.	Rajouri	i) Deposit register.
28.	Nowshera	i) N.P.S register/records
29.	TalabTiloo	i) Deposit register. ii) Lapsed Deposit register. iii) A.C.Bill register. iv) Constituency Development Fund record. v) GPO/PPO/CPO register.
30.	New Plot	i) Specimen signature of DDOs register. ii) Sanction/Effective Staff Strength of DDOs iii) PPO/CPO/GPO register. iv) Deposit/Hundi register.
31.	Marwah	i) Specimen signature of DDOs register. ii) Constituency Development Fund register.