



SUPREME AUDIT INSTITUTION OF INDIA
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Annual Review on the working of Treasuries of Government of Haryana 2024-25



Government of Haryana

**Annual Review on the Working of
Treasuries of Government of Haryana
2024-25**

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

Preface

Treasuries play a vital role in the management of State Finances by exercising control over expenditure and proper accounting for receipts and expenditure in Government Accounts. The State Government has devised Codes, Manuals and administrative procedures for functioning of the treasuries. Through these instruments, Treasury Officers seek to ensure fiscal discipline and regulate the working of treasuries.

The “Annual Review on the Working of Treasuries for 2024-25” is intended to draw the attention of the State Government and departmental authorities to the short-comings in maintenance of initial accounts including delays in rendering of accounts, defects noticed during compilation of accounts and also irregularities noticed during local inspection of treasuries. Annual Review will help the State to assess risk prone areas and strengthen the internal control mechanism.

The Annual Review is prepared in three parts that contain:

Part-1 General information regarding organizational set-up and computerization of treasuries

Part-2 Defects noticed during compilation and verification of accounts

Part-3 Defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices

I hope this review will assist in improving the administration and functioning of the Treasuries. I welcome views and comments from the readers on this publication which would help to further improve the publication in future.



(NAVNEET GUPTA)

Dated: 31/12/2025

CHANDIGARH

PRINCIPAL ACCOUNTANT GENERAL

Contents

Part-1		Para	Page
1	Introductory	[Para 1.1]	1
2	Organizational set-up	[Para 1.2]	1
3	Manpower position in DTA department	[Para 1.2.1]	1
4	Status of computerization of Treasuries	[Para 1.2.2]	2
Part-2			
5	Delay in submission of monthly accounts by Treasuries	[Para 2.1]	5
6	Delay in receipt of awaited vouchers from Treasuries	[Para 2.2]	5
7	Awaited Detailed contingent Bills from Treasuries	[Para 2.3]	6
8	Un-reconciled Net differences of Reserve Bank Deposits (State) between Treasuries and Banks	[Para 2.4]	7
9	Balance under MH-8448-109-98 & 99	[Para 2.5]	8
10	Lapsed Deposit	[Para 2.6]	8
11	Non furnishing of Consolidated Treasury Receipts for Remittances by Forest Officers	[Para 2.7]	9
12	Non- Reconciliation of Division Figures with Treasury figures in respect of 8782-102-95-I Remittance into treasuries	[Para 2.8]	9
13	Non-receipt of Revised accounts under head 8782-102-93-PW EPS and 8782-102-95-Remittances into treasuries for the year 2023-24	[Para 2.8.1]	11
14	Irregularities noticed during the course of Central Audit of vouchers pertaining to various Major Heads	[Para 2.9]	12
Part-3			
15	Treasuries/Sub Treasuries inspected during the year 2024-25	[Para 3.1]	14
16	Outstanding paras of Inspection Reports.	[Para 3.2.1]	14
17	Non submission of life Certificate by Pensioners/Family Pensioners	[Para 3.2.2]	15
18	Difference in closing balances in various Personal Deposit/Personal ledger Accounts Reports of the Treasury OTIS System.	[Para 3.3]	16
19	Irregularity in maintenance of Service Book	[Para 3.4]	18
20	Un-paid Pension Payment Order (In-operative) & Gratuity Payment Order	[Para 3.5]	19
21	Inspection of Treasuries not being conducted by Commissioners/Deputy Commissioners	[Para 3.6]	20
22	Overpayment/Less Payment on account of disbursement of Pension & Gratuity	[Para 3.7]	21

PART-1

1.1 Introduction

The Treasuries and Sub-treasuries function under the administrative control of the Director General, Treasuries and Accounts (DTA) cum Secretary to Government of Haryana, Finance Department. Treasury/Sub-treasury is a channel through which the resources of the State are collected, disbursed and accounted for. The review references the "Punjab Financial Rules" and the "Punjab Treasury Rules and Subsidiary Treasury Rules", both of which are applicable to the Government of Haryana.

1.2 Organizational Set-up

As of 31 March 2025, Haryana had a total of 26 Treasuries (24 Treasuries + 2 Cyber treasuries) and 82 Sub-treasuries.

All of these are classified as banking treasuries/sub-treasuries, which means they function as channels for the collection, disbursement, and management of government funds, in collaboration with commercial banks. At present, State Bank of India, Punjab National Bank, Central Bank of India, Bank of Baroda, Union Bank of India and IDBI are transacting government business.

In addition, the State Government has implemented the electronic Government Receipt Accounting System (e-GRAS) under State Integrated Financial Management System (IFMS). Chandigarh Treasury has been declared as Cyber Treasury for e-Receipts. It has also developed interface with Goods and Services Tax Network (GSTN) for receiving State Goods and Services Tax (SGST) data. The State Cyber Treasury in Panchkula acts as the central hub for all **SNA-SPARSH** financial transactions within Haryana, ensuring the "just-in-time" release of funds for centrally sponsored schemes.

A list of Treasuries/Sub-treasuries is given in **Annexure -‘A’**

1.2.1 Manpower position in DTA department

The sanctioned strength and Persons in position in DTA as on 31 March 2025 is given below:

Sanctioned strength	Persons in position
985	594

**Source: Director, Treasuries and Accounts Department, Haryana, Chandigarh.*

1.2.2 Status of Computerization of Treasuries

The Government of Haryana has computerized its treasuries and related functions thereby, ensuring transparency, efficiency, and security in the treasury operations. An overview of the key components of the systems in place is given below:

1. Integrated Financial Management System (IFMS)

- **Functionality:** The receipt and payment functions of the state government are managed through the Integrated Financial Management System (IFMS), which is overseen by the National Informatics Centre (NIC), Haryana. This system ensures that financial transactions across the state are centralized, standardized, and efficiently processed.

2. Web-Based Software for Drawing and Disbursing Officers (DDOs)

- **DDO Portal:** All the treasuries in Haryana are connected to the Drawing and Disbursing Officers (DDOs), Directorate and the Government through a web-based software system.
- **e-Payments:** The system supports e-Payments, with a total of 13,443 DDOs using the portal for electronic payment processing.

3. Electronic Payment System (EPS)

- **Link to Agency Banks:** Treasury Offices are linked with Agency Banks through the Electronic Payment System (EPS) project. This system ensures that payments are made directly to the payees' bank accounts, thereby, improving the speed and security of transactions.

4. E-Billing and E-Pension System

- **e-Billing:** A web-based bill processing and tracking system is in place for the DDOs and Treasury Officers. This allows for easier bill tracking and processing.
- **e-Pension:** The State has implemented a system for processing pension claims through e-Pension portal. Treasury Officers process the Pension Payment Orders (PPOs) electronically, which are forwarded to the Pension Disbursement Cell (PDC) for pension disbursement.

5. Monthly Treasury Accounts and Validation

- **Treasury Accounts:** Monthly treasury accounts are downloaded by the office of the Principal Accountant General (A&E) Haryana, Chandigarh from the Online Treasury Information System (OTIS) in the form of text files.
- These accounts are further validated with physical vouchers before preparing the monthly & annual state government accounts.

6. General Provident Fund (GPF) Data Handling

- **GPF Data Processing:** The data regarding the General Provident Fund (GPF) subscription is received in text file format and validated before being uploaded into the GPF modules of the office of the Principal Accountant General (A&E), Haryana for further processing.

7. e-GRAS for Receipts

- **e-GRAS System:** The electronic Government Receipt Accounting System (e-GRAS) has been developed to manage the receipt accounts for the entire State. Receipts of the State are processed and sent to the Cyber Treasury since November 2013.

8. Integration with GSTN and RBI

- **GST and RBI Integration:** The State Cyber Treasury is linked with the Goods and Services Tax Network (GSTN) and the Reserve Bank of India (RBI), allowing the state to receive GST data seamlessly, further enhancing its financial reporting and management capabilities.

9. Online maintenance of various accounts

- **Online accounts:** Accounts such as Personal Deposit (PD), Personal Ledger Account (PLA), Revenue Deposit (RD), and Civil/Criminal Court Deposit (CCD) are maintained online, with detailed reports available in the Online Treasury Information System (OTIS).

10. Budget allocation through Budget module

- **Budget control:** The Budget module enables the allocation of the State's budget to individual DDOs, ensuring that Treasury Officers can prevent any excess withdrawal. It enhances financial control, reducing the risk of budget overruns. This system has been operational since April 2010.

11. Digital Voucher (e-Voucher)

- **Digital Vouchers:** A digital voucher system is in place, where bills are generated, stored, and transmitted electronically. These vouchers are digitally signed by both the DDO and Treasury Officer. Salary vouchers have been transitioned to this electronic system since September 2020, ensuring smoother and faster processing of salaries.

PART-2

Defects noticed during compilation and verification of accounts

2.1 Delay in submission of monthly accounts by Treasuries

The submission of monthly accounts to the O/o Principal Accountant General (A&E) Haryana, Chandigarh, follows a prescribed time schedule to ensure timely and accurate financial reporting. As per the schedule, 1st List covers payments from the 1st to 10th of each month and is due between the 13th to 17th of the same month. Further, 2nd List of Payments covers payments from the 11th to the last day of the month. This list is due between the 3rd to 7th of the following month. 24 Treasuries submitted their monthly accounts as per the above-mentioned schedule. The Cyber Treasury Chandigarh submit a single monthly account for receipts. The State Cyber Treasury, Panchkula for **SNA SPARSH** has started its operations from 25.01.2025.

There is an improvement in timely submission of monthly accounts by Treasury to the office of the Principal Accountant General (A&E) Haryana, Chandigarh as compared to FY 2023-24. During 2024-25, out of **593 accounts, 591 i.e. 99.66%** accounts were received on time whereas in 2023-24, 569 out of 588 i.e. 97.10% accounts were received with in time from various Treasuries.

Further, in the light of recent directions from CAG office, the date of submission of Monthly Civil Account to State Govt. is being preponed from 25th of following month to 10th of the following month. Ensuring timely submission of accounts by Treasuries will help in achieving the advanced timeline as desired by CAG office.

Director, Treasury & Accounts is requested to sensitise officials of Treasury Offices to submit accounts without any delay. Further, in view of the CAG office instructions, date of submission of 2nd list should be preponed to 5th of the following month from 7th of the following month.

2.2 Delay in receipt of awaited Vouchers from treasuries

Rule 3.17 of Punjab Financial Rules Volume-I, envisages that Treasury officers should ensure that all vouchers required to be sent to O/o Principal Accountant General (A&E), Haryana, Chandigarh are attached with relevant Monthly Civil Accounts. It further states, "Treasury Officer before dispatch of the list of Payments of Schedules shall inspect & satisfy himself that

all the required vouchers are attached. He may check at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any voucher unless it is for a specific remittance”. Details of non-receipt of vouchers from different Treasury Officers pertaining to previous years is given in **Annexure-B**.

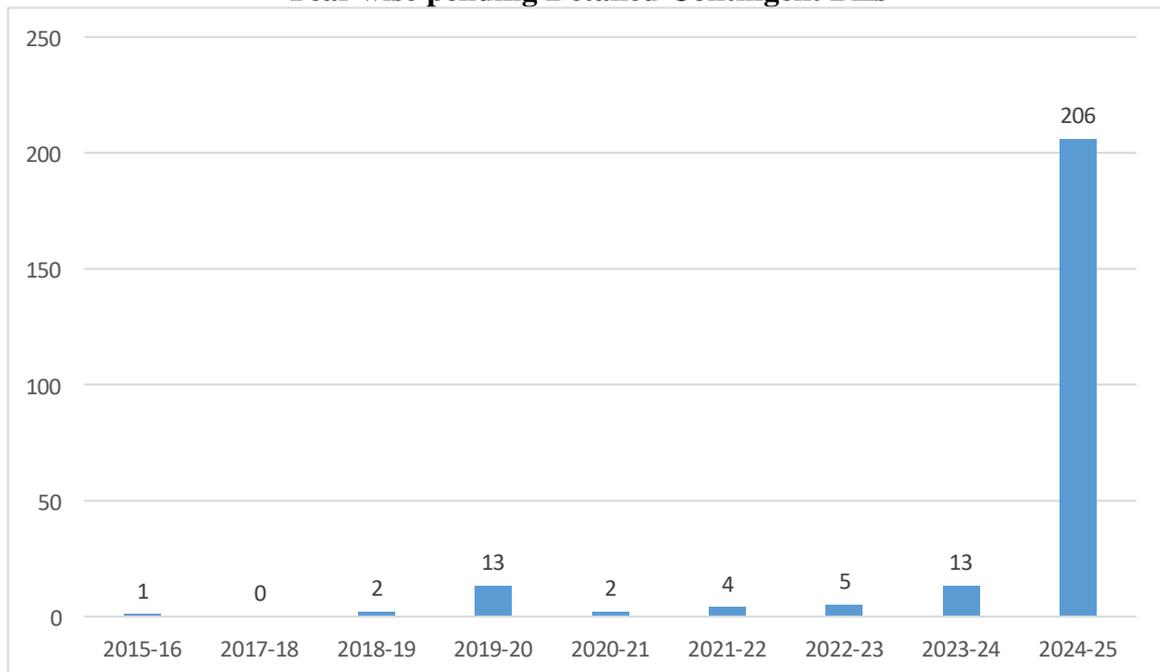
Missing vouchers mentioned in Annexure-B are pending for the period ranging from 1999 to 2020. However, there is missing voucher since 2020. Due to these missing vouchers, this office is unable to book the expenditure in the final head of account and such amount has remained outstanding under the OB suspense head. As a result, the accounts of the State depict understated expenditure although the expenditure has been incurred. In this regard, this office has also requested the Director, Treasury & Accounts and all the Treasuries Officers to provide the certificate of payment (COPs) along with complete classification, in case where all the options have already been exhausted to trace out the missing vouchers. During 2024-25, this office has received 32 COPs from **Faridabad, Jagadhari, Jhajjar, Kaithal and Sirsa** Treasuries.

Director Treasury & Accounts is requested to direct the Treasuries Officers to submit the certificate of payment in lieu of missing vouchers.

2.3 Awaited Detailed Contingent Bills from Treasuries

According to Rule 4.49(4) of the Punjab Treasury Rules & Subsidiary Treasury Rules (Vol.-I), Detailed Contingent (DC) bills are required to be submitted by the end of the month following the one in which the Abstract Contingent (AC) bills were drawn by the Drawing and Disbursing Officers (DDOs). However, it has been observed that these provisions have not been strictly followed by some DDOs and Controlling Officers, resulting in significant delays in the submission of the required DC bills. DC bills for **246** AC Bills amounting to **Rs.743.03** Crore drawn from January 2016 to March 2025, had not been submitted till 31/08/2025 as detailed in **Annexure ‘C’**. Further, there are 16 AC bills amounting to Rs.3.85 Crore whose DC bills are still pending for more than 5 years. Year wise pending Detailed Contingent bills (DDO wise) are shown in **Annexure ‘D’**.

Year wise pending Detailed Contingent Bills



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

According to Rule 35 of the Accounting Rules for Treasuries 1992, the net difference between the total receipts and total payments as shown in the bank's daily statement should be checked and reconciled with the daily schedule provided by the bank to its Head Office. In practice, the figures of "Reserve Bank Deposits" appearing in the treasury accounts should match with those recorded in the books of the banks that are conducting government business. If there is any discrepancy between these two sets of figures, it is the responsibility of the Treasury Officers and Agency Banks to reconcile the difference. As of 31 March 2025, there is a net difference of ₹196.23 crore (Net Debit) between the cash balance of the State Government and the amount reported by the Reserve Bank of India (RBI) as per the O/o Principal Accountant General (A&E), Haryana Chandigarh. This discrepancy highlights a reconciliation issue that needs to be addressed to ensure the accuracy of financial records and transparency in financial reporting.

Year wise details of the difference between two sets of figures are given in **Annexure 'E'**. Addressing the discrepancies will involve collaboration between the Treasury Officers and Agency Banks to ensure that the figures match in the books of both parties.

2.5 Balance under MH-8448-109-98 & 99

Under Major Head 8448 - Deposit of Local Fund, two important sub-heads are being maintained:

- 8448-109-98-Zila Parishad
- 8448-109-99-Panchayat Samiti

These sub-heads are used for maintaining broad sheets based on Plus & Minus memoranda received from Treasury Offices. As on March 2025, the following discrepancies were observed in the balances under these sub-heads:

1. Sub-head 8448-109-98-Zila Parishad:
 - Balance: ₹**26.86** crore (credit balance)
2. Sub-head 8448-109-99-Panchayat Samiti:
 - Adverse Balance: ₹(-)**18.84** crore (debit balance)

These balances indicate a positive balance for the Zila Parishad sub-head and an adverse (negative) balance for the Panchayat Samiti sub-head. The adverse balance in the deposit head indicates the excess withdrawal over the balance in the said deposit head. As per the Punjab Treasury Rules (applicable in State of Haryana), Rule 4.132- Treasury Officer's duty is to see that withdrawals never exceed the balance in the head. The matter has already been taken up on various occasions with the Director, Treasuries & Accounts, Haryana and Treasury Officers concerned have been instructed to reconcile the adverse balance in the Panchayat Samiti sub-head to resolve the discrepancies. However, no progress in reconciliation has been observed till 31.08.2025 (**Annexure 'F'**).

2.6 Lapsed Deposit

As per Para 7.2 and 7.9 of the CAG's M.S.O (A&E) Vol.-I, Statements of lapsed deposits are required to be submitted separately for Revenue and Civil Court deposits to the office of the Principal Accountant General (A&E) Haryana Chandigarh, after the 31st of March each year. However, only 03 treasuries, namely **Sonipat, Panchkula and Kurukshetra** have sent Lapsed Statements of Revenue & Civil Court Deposit. Lapsed Deposit Statement for Sheriff petty Accounts have not been received from 31 Drawing & Disbursing officers out of 36 up to the

end of the year 2024-25, as shown in **Annexure ‘G’**. These submissions help in maintaining proper records of deposits that have either lapsed or remained unutilized for a specific duration.

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

As per Rule 2.16 of Punjab Treasury Rules & Subsidiary Treasury Rules (Vol.-I), every Treasury Officer should furnish a Consolidated Treasury Receipt in Form TA-12 for the Forest Remittances received and credited during the preceding month, to each of the Divisional Forests Officer dealing with the Treasury on the first day of every month.

It was, however, observed that the Treasury Officers were not furnishing the requisite Consolidated Treasury Receipts to the concerned Divisional Forest Officers and other officers dealing with the Treasuries. **Annexure ‘H’** brings out the net differences existing in the various Forest Divisions as on 31-03-2025 as per the records of this office. These net differences can be reconciled only on the receipt of Consolidated Treasury Receipts from the concerned Treasury Officers, due to which, challan amount not taken into the divisional cash book remains under suspense head instead of final receipt head of the Department.

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

2.8 Non-reconciliation of Divisional Figures with Treasury figures in respect of 8782-102-95-I Remittance into Treasuries

The **State Government** introduced the e-GRAS (Electronic Government Receipt Accounting System) from 01-01-2014. This system was implemented to streamline and digitize the process of government receipt accounting. Under this system, receipts for the Major Head 8782-102-95 - Remittances into Treasuries are received from two sources:

- For Cash: The Schedule of Receipts is received as a whole for all the treasuries in the State through the Cyber Treasury, Haryana.
- For B.T. Challans (Book Transfer Challans): The accounts of these challans are received through the field State treasuries.

The Division wise data is being received for cash account, but it is not being received for State Treasuries in respect of B.T Accounts. Prior to 01-01-2014, all State Treasuries used to provide Receipt (DDO) schedule showing (Cash and of B.T Challans) data under said Major Head along with Division wise detail and accordingly, amount was posted in the Broadsheet. Since the implementation of e-GRAS, due to non-availability of Division-wise details of B.T. accounts, deficiency has remained in preparing Broadsheet of Major Head 8782-102-95-Remittances into Treasuries and accordingly, reconciliation of the figures reported in the Divisions' accounts is not feasible. The list of wanting BT challans is also enclosed in **Annexure 'I'**.

At present, incorrect method of incorporating of B.T. challans of other treasuries are being used by Accounts Rendering Treasuries without considering the accounting rules of Remittances head (8782-102). The treasuries are booking the B.T. challans drawn/generated by DDOs under their jurisdiction, for making payment to DDOs for out station/other Districts. Whereas, treasuries should include only those B.T. challans in their B.T. accounts, which are drawn, only for them. Remaining (out stations/other districts BT challans selecting other treasuries) have to be incorporated by respective treasuries in their BT accounts. As the initial debits or credits to remittances heads will be cleared eventually by corresponding receipts or payments, therefore, booking of BT challans of other treasuries by Account Rendering Treasury is incorrect. This implies that any debit transaction under 8782-102-95-RIT, of any Public Works Division at a district, will be cleared, only by corresponding credit transaction under said head by its Treasury in that district.

Due to this methodological error in booking of BT challans under head 8782-102-95-RIT in Treasury accounts, BT accounts are not being received correctly. Therefore, the Director General, Treasuries and Accounts, Haryana has been repeatedly requested to make necessary changes in online treasury information system (OTIS) to enable each Treasury to submit correct accounts of BT under head 8782-102-95-RIT with Receipt (DDO) Schedule. Further, to enable this office to initiate reconciliation work of head 8782-102-95-RIT, DTA is required to expedite resolution of this matter and issuance of suitable instructions to all Treasury Officers in the State to ensure that while submitting BT accounts, under head 8782-102-95-RIT, the Receipt (DDO) Schedule under head 8782-102-95-RIT along-with BT challans is attached therewith. *Director General, Treasuries and Accounts, Haryana needs to take necessary action in this regard.*

2.8.1 Non-receipt of revised accounts under head 8782-102-93-PW EPS and 8782-102-95-Remittances into treasuries for the year 2024-25

As per Rule 3.25 of Punjab Financial Rule-Vol-I, Treasury figure should never be altered after they have been communicated to the Accountant General but if after submission, it is discovered that an error has been made, the error should be pointed out so that he may correct, not the accounts of the treasury, but the accounts which he draws up on their basis. A note should be made in the original account of the communication of the error to the Accountant General. Requisitions for correction of accounts should invariably state how the error arose and how it was brought to light and how far the treasury was responsible for the original error.

Accordingly, considering the below mentioned cases, the State Treasuries are required to revise the accounts (**Annexure 'J'**) under head 8782-102-93-PW EPS in consultation with concerned divisions and similarly, accounts of Cyber Treasury, Haryana under head 8782-102-95-RIT shall be revised for various months.

1. The payments relating to Works are processed in Public Works Divisions under Major Head 8782-102- 93-PW EPS through 'Work Bill' for payment by Treasuries. However, Divisions usually erred in preparing these bills by either opting 'Contingency' or processing them under Service heads e.g. 4701, 2701, 8443 etc. instead of 8782-102-93. While passing bills presented by Divisions, the concerned Treasuries are supposed to check that the Bills are correct and complete in all respect. The Divisions shown under Annexure-K have prepared and presented the bills related to Works under wrong heads and concerned Treasuries have also passed them. Although the bills were passed under wrong head, the amount was booked in the Division Accounts under correct head (8782-102-93-PW EPS). This process has resulted in differences between Divisional figures and Treasury figures because the Divisions have shown these figures under head 8782-102-93 while Treasury reported them under service heads e.g. 4701, 2701, 8443 etc. The accounts for these months are required to be revised by Treasuries to clear the differences.

2. All departmental receipts received by Divisional Officers in Public Works Divisions are remitted into Treasuries by generating e-challan (through e-GRAS) under head 8782-102-95-Remittances into Treasuries. However, numerous Divisions have erred in remitting receipts by generating e-challan, directly under receipt head (e. g. 0215, 0059, 0700 and 8443) instead of 8782-102-95. While reconciling Divisional figures with Treasury figures attached with Form PWA-26, it has been noticed that these receipts have been booked under correct head (8782-102-95- RIT) by Divisions in their Division Accounts instead of wrongly opted heads (0215,

0059, 0700 and 8443) but Treasury has reported these receipts under aforesaid receipt heads. This has created the differences between Divisional figures and Treasury figures. For clearing the differences, the concerned Divisions have been asked to get the correction of misclassification from Cyber Treasury, Haryana.

3. Since the introduction of e-GRAS from 01-01-2014, the booking for Cash under head 8782-102-95-RIT is received through Schedule of Receipt as a whole for all the Treasuries in the State, through the Cyber Treasury, Haryana. Though the Division wise data has been received from said Treasury for the period 1/2014 to 9/2020, the amount of TA-2 (Division wise detail) does not match with the booked amount, under head 8782-102-95-RIT, resulting differences between Ledger figure and Broadsheet figures. Non-submission of revised accounts by Cyber Treasury, under head 8782-102-95RIT, is the reason for differences.

The Director General, Treasuries and Accounts, Haryana is requested to instruct State Treasuries and Cyber Treasury, Haryana to prepare the revised accounts under head 8782-102-93-PW EPS and Division wise data under head 8782-102-95-RIT for above said period (shown in **Annexure 'K'**). Revision of accounts under these heads should be done as per the accounting manuals and codes.

2.9 Irregularities noticed during Central Audit of vouchers pertaining to various Major Heads

The following irregularities have been noticed during Central Audit of vouchers pertaining to various Major Heads: -

1. The detailed bills/sub vouchers/supporting documents were not found attached with various vouchers. In the absence of the detailed bills/sub voucher/supporting documents; Audit could not vouch the expenditure incurred by the DDO. List of some of the cases pointed out in 2024-25 has been shown in Table no 1 (A).
2. The sanction is not attached with the voucher in a significant number of cases. In the absence of the sanction by the competent authority; proper classification, rule under which sanction has been accorded, total and net amount sanctioned, other terms and conditions could not be checked and verified during Audit. Some of the cases have been shown in Table no 1 (B).

The detailed bills/sub vouchers/supporting documents should be attached with such remaining vouchers so that audit could vouch the expenditure incurred by the DDOs.

[Table No. 1]

A. Cases where Detailed bills/Sub Vouchers were not found attached					
Sr. No.	Major Head	Treasury	Voucher No	Month	Amount (in Rs)
1.	2055	Karnal	89	09/2024	7,57,767
2.	2055	Ambala	178	07/2024	19,82,781
3.	2210	Panchkula	428	10/2024	7,24,464
4.	2059	Karnal	08	08/2024	82,500
5.	2401	Hisar	38	07/2024	9,22,362
6.	2515	Palwal	84	10/2024	12,77,438
7.	3055	Jhajjar	100	07/2024	75,035
B. Cases where sanctions were not attached to the vouchers					
Sr. No.	Major Head	Treasury	Voucher No	Month	Amount (in Rs.)
1	3055	Charkhi Dadri	4	07/2024	45,49,374
2	2202	Sonipat	2973	07/2024	1,44,343
3	2700	Panchkula	71	07/2024	2,00,88,344
4	2515	Palwal	4164* (Transacti ons)	April 2023 to Jan 2025	57.46Crore

**False (unauthorised) sanctions have been found in these 4164 transactions.*

It is the primary responsibility of DDO to check that voucher is supported by detailed bills, sub-vouchers, and other supporting documents to ensure that the **audit** can properly verify the **expenditure**. DDO and Treasury Officer should ensure **regular checks** to avoid such lapses.

PART-3

Defects and other irregularities noticed in the records for the year 2024-25 during inspection of the Treasury offices and Sub-treasury offices

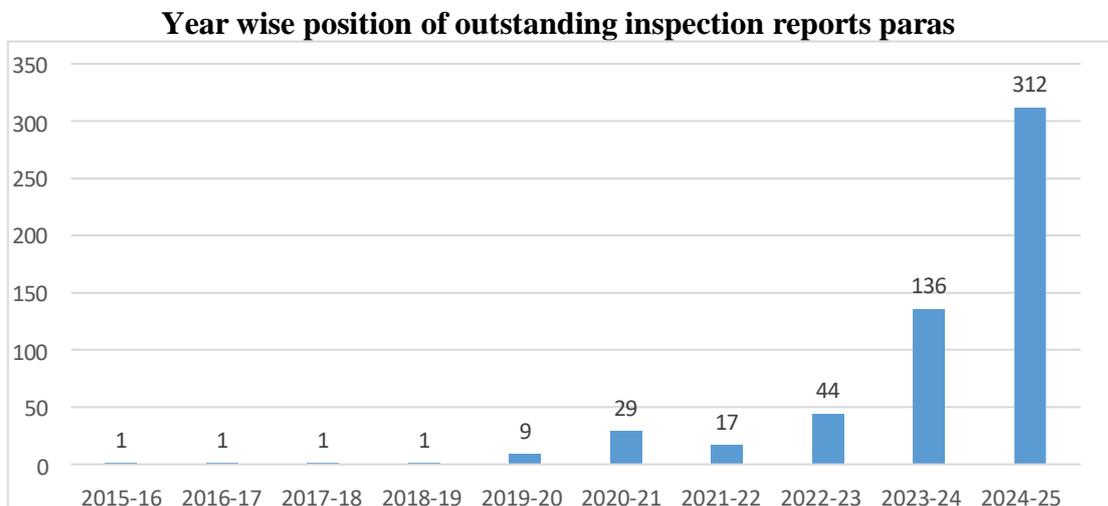
3.1 Treasuries/Sub-treasuries inspected during the year 2024-25

Treasuries are selected for inspection on an annual basis, whereas sub-treasuries are inspected on a biennial rotation to ensure comprehensive coverage and effective monitoring. The selection is made considering factors such as previous inspection findings, volume of transactions, pendency of audit observations, and risk assessment parameters. During the financial year 2024-25, inspections were carried out in **25** treasuries and **38** sub-treasuries across the State.

Details of Treasuries/Sub-Treasuries inspected during the year 2024-25 are at **Annexure 'L'**.

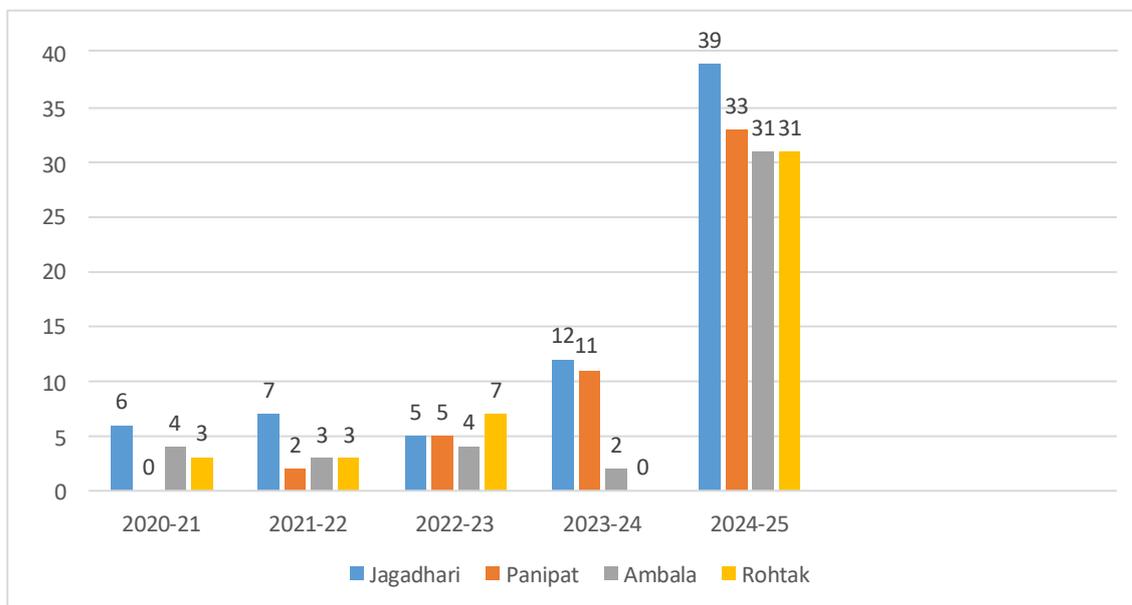
3.2.1 Outstanding paras of Inspection Reports

To maintain financial integrity and ensure that overpayments and other irregularities are rectified, it is crucial that all outstanding paras are addressed promptly. Compliance with audit observations should be made a priority, and corrective actions must be taken without further delay to prevent any discrepancies. The implementation of stronger monitoring and accountability systems will help avoid similar issues in the future and ensure smoother pension management processes. **551 paras/sub-paras** from previous years are still outstanding, including observations related to overpayments made to Pensioners and Family Pensioners as shown below:



Treasuries with maximum number of outstanding paras is also shown below. These outstanding paras reflect poor compliance by the TOs to the observations raised during previous inspections, as detailed in **Annexure ‘M’**.

Treasuries having maximum outstanding treasury inspection paras



Director, Treasury & Accounts is also requested to issue necessary directions to concerned Treasury Officers having maximum number of pending paras to submit the replies at the earliest after taking corrective action.

3.2.2 Non-submission of life Certificate by Pensioners/Family Pensioners

As per Punjab Treasury Rules (Vol-1) Rule 4.103, every pensioner must submit his/her life certificate in the month of April and October every year. Now these life certificates are being accepted electronically only once in a year in the month of November. During the inspection of **Panchkula, Panipat, Gurugram, Kaithal & Rohtak** Treasuries/Sub-Treasuries, it was observed that the life certificates from a large number of pensioners have not been received. Treasury wise detail of pending life certificate is as under: -

Sr. no.	Name of the Treasury	Pending life certificates
1	Panchkula	485

2	Panipat	441
3	Gurugram	251
4	Kaithal	214
5	Rohtak	209
Total		1600

DTA may direct all Treasury Officers to comply with the relevant Rule provision so as to ensure timely submission of Life Certificates by Pensioners/Family Pensioners or stoppage of pension/family pension in case of non-submission of life certificate. Further, mechanism may be developed to communicate information to pensioners' /family pensioners' well in advance.

3.3 Difference in closing balances in various Personal Deposit/Personal ledger Accounts Reports of the Treasury OTIS system.

The following reports regarding Personal Deposit/Personal Ledger Accounts are available in Online Treasury Information System. These reports depict opening balances, transaction during the month & closing balances.

(i) Plus/Minus Report

(ii) Personal Ledger Accounts Report (Institution wise)

During inspection, it has been noticed that closing balance in both reports differs from each other. As these reports are generated from the database of Online Treasury System there should not be any difference in the closing balance of these reports. The details of discrepancies are as under:

Treasury/ Sub-Treasury	Name of the Institution	Account No.	Balance of 03/2024 Plus/Minus Memo report (A)	Balance of 03/2024 PLA Report (B)
Jind	Civil Judge SR. DIV. Jind	09	3318825	1536951
	ITI Women Jind	39	1240868	1359983
	EOPS JIND	54	2728698	3021168
Gurugram	Civil Judge (SD), Gurgaon	04	10277472	10293572

Mohindergarh (Narnaul)	Addl Civil Judge Sr. Divn. Mohindergarh	08	232677	242232
Jagadhari	Pr. ITI, Yamunanagar	01	102043	7834032
	Govt ITI Chhachhrauli	02	370675	364375
	CJ SD Sheriff Petty Account	06	3968293	4779263
	Pr. ITI Mustafabad	07	417780	2508205
	Govt ITI Nachron	08	101350	109111
Karnal	Pr. ITI Karnal	422	10211242	The account has not been created in the manual register and the account transactions were not recorded.
	Pr. ITI (W) Karnal	423	2119939	The account has not been created in the manual register and the account transactions were not recorded.
	Zila Parishad Karnal	410	12621758	The account has not been created in the manual register and the account transactions were not recorded.
Nissing (Karnal)	Govt. ITI Nissing	20	1992754	2136616
Fatehabad	ACJ (AD)	03	216068	The account has not been created in the manual register and the account transactions were not recorded.

	Pr. ITI Tohana	05	1796250	The account has not been created in the manual register and the account transactions were not recorded.
	Pr. (W) ITI Tohana	07	371685	The account has not been created in the manual register and the account transactions were not recorded.
	EOPS Bhuna	06	5000	The account has not been created in the manual register and the account transactions were not recorded.

Director General (Treasury & Accounts) Haryana is required to look into this matter and get necessary corrections made in the above-mentioned online reports.

3.4 Irregularity in maintenance of Service Book

Service Book is an important record containing all the information relating to an employee. It also contains history of the events that happened in the career of an employee. Future benefits depend on the record available in the service book and therefore, up to date maintenance should be top priority of an organization. During the inspection of service books of Treasury's Staff of **Palwal, Ambala, Sirsa, Karnal** Treasuries and its sub-treasuries, number of irregularities were observed in maintenance of service books.

- (a) Nomination for DCRG, GPF & GIS was not found attached in service book.
- (b) PRAN was not found recorded in service book.
- (c) Leave account was not updated
- (d) Service book was not signed by the employee/officer etc.

All Treasury Officers/Assistant Treasury Officers must ensure that service book of the employees under their charge be updated on time.

3.5 Un-paid Pension Payment Order (In-operative) & Gratuity Payment Order

As Per Rule 94 of Haryana Civil Services (Pension) Rules 2016, on the death of a pensioner, payment of any arrears due may be made to his legal heirs by the Treasury Office provided that they apply within one year of his death. It cannot be paid thereafter without the sanction of pension sanctioning authority through the office of Principal Accountant General (Accounts & Entitlement), Haryana. After the payment of arrears in respect of deceased pensioner, copy of Pension Payment Order shall be returned to the Principal Accountant General (Accounts & Entitlement), Haryana with a report of the date of death of the pensioner. Apart from above, Pension/family pension is stopped in case of non-submission of Life Certificate or in case, the family pensioner has become ineligible for receiving family pension.

Further, during inspection of Treasuries in 2024-25, it was observed that 40 Pension Payment Orders/Family Pension Payment Orders in **6 treasuries** and **5 sub-treasuries** were lying unpaid for more than one year, which are as under: -

Sr. No.	Name of Treasury	Name of Pensioner	PPO No.
1.	Rohtak	Jagdish Kumar	1123411125411125
2.		Sandeep Kumar	1423408591408591
3.		Rama	1421329857329857
4.	Ambala	Prem Chand	072424-S
5.		Abhilash Kumar	1223428572428572
6.		Rajinder Singh	1223428593428593
7.	Chandigarh	Rajan Kumar	1223435536435536
8.		Ram Dayal	1223427183427183
9.		Vimal Kumar	1223429649429649
10.		Dhuni Raj	1223422287422287
11.		Sumer Singh	1223433040433040
12.	Dabwali (Sirsa)	Devi Lal	File ID 2052301064
13.		Manoj Kumar Duggal	File ID 2052262601
14.		Luxmi S/o Late Param Chand	File ID 3051032080
15.	Pundri (Kaithal)	Lilu Ram	1116142542142542
16.	Panipat	Sona Devi	119183-S/HR
17.		Koshalya Batra	87162-S/HR
18.		Dhajja Ram	102100-S/HR
19.	Bapauli (Panipat)	Harpal Singh	76809-S/HR
20.		Kabul Singh	54087-S/HR
21.		Satyaveer Singh	1222370377370377

22.	Bhiwani	Sube Singh	1222395057395057
23.		Jagdish	1222395058395058
24.		Laxman	1222399435399435
25.	Ratia (Fatehabad)	Gurwinder Kaur	88408-S/HR
26.		Nirmala Devi	14353-S/HR
27.		Shanti Devi	73181-S/HR
28.		Harbhagwan Singh	117467-S/HR
29.		Nachhtar Singh	73093-S/HR
30.		Gurnam Singh	57763-S/HR
31.	Bahadurgarh (Jhajjar)	Sushil Bala	1223427920427920
32.		Satpal	1224453382453382
33.		Promila	1223414495414495
34.		Asha Rani	1223415428415428
35.		Parmila Rani	1223414482414482
36.		Sunita Rani	1223415861415861
37.	Rewari	Prabhathi	96342-S/HR
38.		Chameli Devi	29826-F/HR
39.		Banshi Lal	1121364233364233
40.		Jagmal Singh	11138422284222

Concerned Treasury Officer/Assistant Treasury Officer should investigate the reasons for their being in-operative and take suitable action including returning the inoperative Pension Payment Orders after making last entry of Pension/Family Pension paid, in case of the date of death of Pensioner to avoid fraudulent Pension/Family Pension.

3.6 Inspection of Treasuries not being conducted by the Commissioners/ Deputy Commissioners

All Treasuries were required to be inspected by the Commissioner concerned once in a financial year as per Rule 1.14 (a) of Punjab State Treasury Rules. The Deputy Commissioner is required to inspect the Headquarters' Treasury at least once in six months and he or his Assistant is also required to pay a surprise visit to the District Treasury once in three months in terms of Rule 1.15 of Punjab State Treasury Rules. The Deputy Commissioner has also to inspect each Sub-Treasury completely at least once in a year. If he is unable to make a second inspection himself, he should direct the Revenue Officer or other Assistant Commissioner to inspect on his behalf. The Deputy Commissioner or his Assistant is also required to pay a surprise visit to each Sub-Treasury once in three months.

It was noticed that inspection was not carried out by the Commissioner/Deputy Commissioner in the **Palwal, Rohtak, Jind, Gurugram, Narnaul, Sirsa, Yamunanagar Jagadhari, Delhi, Kaithal, Karnal, Jhajjar and Fatehabad** Treasuries/Sub-Treasuries.

3.7 Overpayment/Less Payment on account of disbursement of Pension & Gratuity

Treasury is the basic unit which entails financial administration of a State. Cash Management requires strict adherence to prescribed rules and procedures.

(A) Inspection of the records of the year 2024-25 of **09** Treasuries and **13** Sub-Treasuries revealed overpayment of pensionary benefits of Rs.**107,33,083/-** by Treasury Officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government, resulting in overpayment as shown in **Annexure ‘N’**.

(B) During inspection of the records of the year 2024-25 of **02** Treasuries and **01** Sub-Treasuries revealed less payment of pensionary benefits of Rs.**2,56,286/-** by Treasury Officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government, resulting in less payment as shown in **Annexure ‘O’**.

Immediate steps should be taken to investigate, recover, and rectify the overpayments while ensuring that the same mistakes are not repeated in the future.

3.8 Discrepancies in remittances made under New Pension Scheme

New Pension scheme was introduced vide Haryana Government Notification No. 1/1/2004-1 Pension dated 11th December, 2008 and is applicable to the employees appointed on or after 1st January, 2006. Under the scheme, an amount equivalent to 10% of Basic Pay plus Dearness Allowance is deducted every month from the salary & 14% is contributed by the Government as its share by debiting the Major head 2071-117-Government Contribution for Defined Contributory Pension Scheme for Government Servant and this entire amount is credited to the Major Head 8342-117-New Pension Scheme. Thereafter, concerned Treasury Officer deposits the entire amount viz. employee share as well as Government share to National Security Depository Limited for crediting in the individual amount in the Permanent Retirement Account Number (PRAN) of employee by debiting the Major Head 8342-117-New Pension Scheme. At the end of the month, there should be no balance under the Major Head 8342-117-New Pension Scheme. During the inspection of **Ambala, Bhiwani, Chandigarh, Fatehabad, Narnaul, Panipat, Delhi, Gurugram, Kurukshetra, Nuh and Sonapat** Treasuries, it was observed that the said treasuries were not depositing the deducted NPS contribution of employees with NSDL within the scheduled timelines. Details are as under:

Sr. No.	Name of Treasury	No. of Instances	Amount (in Rs.)
1.	Jind	3	77,087
2.	Ambala	10	Contribution details not available
3.	Kurukshetra	20	113074
4.	Gurugram	3	66467
5.	Narnaul		Contribution details not available
6.	Chandigarh	7	10542
7.	Jagadhari		Contribution details not available
8.	Delhi	3	44203
9.	Kaithal	3	201803
10.	Karnal	13	10550
11.	Fatehabad	7	212318
12.	Sonepat		Contribution details not available
13.	Rewari	4	22278

3.9 Non-submission of Lapsed Statement

As per Rule 12.7 of Punjab Financial Rules Volume-I, balances remaining unclaimed for more than three complete financial years shall at the close of March each year be credited to the Government Accounts and list of such lapsed deposits should be sent to office of the Principal Accountant General (A&E) Haryana, Chandigarh immediately after 31st March. Sheriff petty Accounts have not been submitted by the **Ambala, Bhiwani, Charkhi dadri, Faridabad, Fatehabad, Gurugram, Hissar, Jagadhari, Jhajjar, Jind (Received only Sub-treasury Safidon), Kurukshetra, Narnaul, Nuh, Panchkula, Rewari Rohtak, Sisra and Sonipat treasury.**

Annexure-‘A’
(Referred to in Para-1.2)

List of Treasuries and Sub-Treasuries in the State of Haryana up to 31.03.2025

Name of District	Treasury/Sub-Treasury	Whether banking/ non-banking	Name and Branch of Associate Bank to which banking Treasuries/ Sub-Treasuries are linked
Ambala	Ambala Treasury Ambala Cantt Sub-Treasury Barara Sub-Treasury Mulana Sub-Treasury Naraingarh Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India IDBI State Bank of India
Bhiwani	Bhiwani Treasury Bhawani Khara Sub- Treasury Loharu Sub-Treasury Siwani Sub-Treasury Tosham Sub- Treasury	Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank Punjab National Bank State Bank of India Central Bank of India
Chandigarh	Chandigarh Treasury Cyber Treasury	Banking Banking	State Bank of India State Bank of India, IDBI, Central Bank of India
Charkhi Dadri	Charkhi Dadri Treasury Bhadra Sub-Treasury	Banking Banking	State Bank of India Punjab National Bank
Delhi	Delhi Treasury	Banking	IDBI
Faridabad	Faridabad Treasury Ballabgarh Sub-Treasury	Banking Banking	State Bank of India State Bank of India
Palwal	Palwal Treasury Hathin Sub-Treasury Hodel Sub-Treasury	Banking Banking Banking	State Bank of India State Bank of India State Bank of India
Fatehabad	Fatehabad Treasury Tohana Sub-Treasury Ratia Sub-Treasury Bhuna Sub-Treasury Jakhal Sub-Treasury Bhattu Kalan Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of India Punjab National Bank Punjab National Bank State Bank of India State Bank of India
Gurugram	Gurgaon Treasury Farukh Nagar Sub-Treasury Pataudi Sub-Treasury Sohna Sub-Treasury	Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India Canara Bank
Hisar	Hisar Treasury Adampur Sub-Treasury Hansi Sub-Treasury Narnaund Sub-Treasury Uklana Sub-Treasury Barwala Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India Punjab National Bank

Jhajjar	Jhajjar Treasury Beri Sub-Treasury Matanhail Sub-Treasury Bahadurgarh Sub-Treasury	Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India
Jind	Jind Treasury Julana Sub-Treasury Narwana Sub-Treasury Pillukhera Sub-Treasury Uchana Sub-Treasury Safidon Sub-Treasury Alewa Sub-Treasury	Banking Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India Central Bank of India Punjab National Bank State Bank of India State Bank of India
Kaithal	Kaithal Treasury Guhla Sub-Treasury Dhand Sub-Treasury Kalayat Sub-Treasury Pundri Sub-Treasury Rajound Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India Punjab National Bank
Karnal	Karnal Treasury Assandh Sub-Treasury Gharaunda Sub-Treasury Indri Sub-Treasury Nilokheri Sub-Treasury Taraori Sub-Treasury Nissing Sub-Treasury	Banking Banking Banking Banking Banking Banking Banking	State Bank of India Central Bank of India State Bank of India State Bank of India State Bank of India State Bank of India Punjab National Bank
Kurukshetra	Kurukshetra Treasury Ismailabad Sub-Treasury Ladwa Sub-Treasury Shahbad Sub-Treasury Pehowa Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank State Bank of India State Bank of India State Bank of India
Nuh (Mewat)	Nuh Treasury Punhana Sub-Treasury Ferojpur Zirka Sub-Treasury Tauru Sub-Treasury	Banking Banking Banking Banking	State Bank of India IDBI State Bank of India State Bank of India
Mohindergarh	Narnaul Treasury Mohindergarh Sub-Treasury Ateli Sub-Treasury Nangal Chaudhary Sub-Treasury Kanina Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India Punjab National Bank Punjab National Bank State Bank of India
Panchkula	Panchkula Treasury Kalka Sub-Treasury Raipur Rani Sub-Treasury Barwala Sub-Treasury Morni Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India Central Bank of India Punjab National Bank

Panipat	Panipat Treasury Bapoli Sub-Treasury Samalkha Sub-Treasury Madlauda Sub-Treasury Israna Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India Central Bank of India Punjab National Bank
Rewari	Rewari Treasury Bawal Sub-Treasury Kosli Sub-Treasury Dharuhera Sub-Treasury	Banking Banking Banking Banking	State Bank of India State Bank of India Central Bank of India No transaction has been made yet
Rohtak	Rohtak Treasury Kalanaur Sub-Treasury Meham Sub-Treasury Sampla Sub-Treasury	Banking Banking Banking Banking	State Bank of India UCO Bank State Bank of India State Bank of India
Sirsa	Sirsa Treasury Dabwali Sub-Treasury Ellenabad Sub-Treasury Kalanwali Sub-Treasury Rania Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India
Sonepat	Sonepat Treasury Ganaur Sub-Treasury Gohana Sub-Treasury Kharkhoda Sub-Treasury	Banking Banking Banking Banking	State Bank of India Punjab National Bank State Bank of India State Bank of India
Yamuna Nagar	Jagadhari Treasury Bilaspur Sub-Treasury Radaur Sub-Treasury Sadhaura Sub-Treasury Yamuna Nagar Sub-Treasury Chhachhrauli Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank Canara Bank State Bank of India State Bank of India State Bank of India
SNA SPARSH (Panchkula)	---	Banking	State Bank of India

Annexure –‘B’

(Referred to in Para-2.2)

**Treasury /Year wise amount remained under Suspense Head due to
Non-receipt of Vouchers from different Treasury Officers up to 03/2025**

Name of Treasury	Year	Total No of Vouchers	Amount involved (in Rs.)	Whether received from Treasury or not.	COP from
AMBALA	2003-04	1	114459		
	2004-05	4	220002		
	2005-06	1	19694		
	2008-09	1	19363		
	2010-11	1	18774		
	2011-12	5	390000		
	2012-13	5	1019046		
	2013-14	8	308512		
	Total	26	2109850		
BHIWANI	2008-09	5	35348		
	2009-10	1	45720		
	2010-11	1	22000		
	2011-12	12	1550540		
	2012-13	4	277197		
	2013-14	3	127586		
	Total	26	2058391		
CHANDIGARH	2009-10	1	118933		
	2019-20	2	139116		
	Total	3	258049		
FARIDABAD	2008-09	1	84355	Yes	
	2009-10	3	267874	Yes	
	2010-11	1	22448	Yes	
	2011-12	14	2355333	Yes (for 6 MV amounting to Rs. 669040)	
	2012-13	5	210962	Yes (for 1 MV amounting to Rs. 24125)	
	2013-14	3	98097	Yes (for 3 MV amounting to Rs. 98097)	
	Total	27	3039069		
FATEHABAD	2006-07	1	10684		
	Total	1	10684		
GURUGRAM	2004-05	1	560		
	2005-06	1	71490		
	2008-09	1	120000		

	2009-10	3	89755	
	2011-12	3	408066	
	2012-13	3	164923	
	2014-15	2	447887	
	Total	14	1302681	
HISAR	2010-11	1	136202	
	2011-12	2	138572	
	Total	3	274774	
JAGADHARI	2009-10	1	79415	
	2011-12	4	741681	Yes
	Total	5	821096	
JHAJJAR	2003-04	1	840	Yes
	2012-13	1	154587	Yes
	Total	2	155427	
JIND	2013-14	1	12690	
	Total	1	12690	
KAITHAL	2007-08	1	55392	Yes
	2011-12	1	20461	
	2012-13	1	58490	
	Total	3	134343	
KARNAL	2008-09	2	100576	
	2010-11	4	2603434	
	2011-12	16	1441628	
	2012-13	36	9277700	
	2013-14	5	514204	
	2018-19	1	588	
	Total	64	13938130	
KURUKSHETRA	2011-12	2	392098	
	2013-14	1	39185	
	2019-20	1	96679	
	Total	4	527962	
NARNAUL	2005-06	1	15260	
	2010-11	1	98221	
	2011-12	1	14875	
	2012-13	5	746047	
	Total	8	874403	
NUH (MEWAT)	2011-12	1	1332034	
	2012-13	1	193000	
	2013-14	1	119335	
	Total	3	1644369	
PANCHKULA	2006-07	1	44434	
	2010-11	1	40497	
	2011-12	1	134090	
	2013-14	1	423758	
	Total	4	642779	

PANIPAT	1999-00	2	32044	
	2007-08	1	20000	
	2008-09	1	44720	
	2009-10	2	851588	
	2012-13	2	140246	
	Total	8	1088598	
REWARI	2011-12	2	84923	
	2012-13	3	346713	
	Total	5	431636	
ROHTAK	2003-04	2	112858	
	2005-06	1	9819	
	2011-12	2	135484	
	Total	5	258161	
SIRSA	2004-05	1	15728	Yes
	2010-11	1	55500	Yes
	2011-12	1	23869	Yes
	2012-13	6	357842	Yes
	2014-15	2	1527811	Yes (for 1 MV amounting to Rs. 17656)
	Total	11	1980750	
Grand Total		223	31563842	

Annexure –‘C’

(Referred to in Para-2.3)

Detail of outstanding Abstract Contingent Bills up to 03/2025

Sl. Nr.	Treasury	Major Head	DDO Code	Month	Amount (in Rs.)
1	AMBALA	2015	AM276	22-01-2016	71600
2		2202	AM004	04-02-2021	2029500
3		2204	AM028	10-10-2023	167253
4		2406	AM745	06-10-2023	5000
5		2204	AM171	18-02-2025	8000
6		2053	AM374	31-03-2025	90000
7		2053	AM374	31-03-2025	90000
8		2053	AM374	31-03-2025	90000
9		2053	AM374	31-03-2025	90000
10		2053	AM374	31-03-2025	90000
11		2053	AM374	31-03-2025	90000
12		2053	AM374	31-03-2025	90000
13		2053	AM374	31-03-2025	90000
14		2053	AM374	31-03-2025	90000
15		2053	AM374	31-03-2025	90000
16		3475	AM372	12-03-2025	10000
17		2053	AM372	12-03-2025	5000
18	BHIWANI	2015	BH336	18-10-2019	6078300
19		2015	BH373	23-10-2019	383800
20		2202	BI174	06-09-2018	7300
21		2202	BH745	25-01-2019	1409000
22		2202	BH142	29-11-2024	836973
23		2202	BH573	02-01-2025	2491519

24		2515	BH343	31-03-2025	12476
25		4408	BH353	18-03-2025	369352000
26		4408	BH353	18-03-2025	483112416
27		4408	BH353	18-03-2025	369352000
28		4408	BH353	18-03-2025	369352000
29	CHANDIGARH	2052	CH117	11-02-2025	500000
30	CHARKHI DADRI	2015	CD116	18-06-2022	51750
31		2202	CD376	12-12-2024	1076000
32		3055	CD528	22-01-2025	0
33		2202	CD376	21-03-2025	75000
34		2235	CD399	31-03-2025	76740
35		2235	CD332	31-03-2025	544000
36		2235	CD399	31-03-2025	634000
37	FARIDABAD	2210	FR486	16-02-2024	1195823
38		2202	FA574	23-07-2024	953000
39		2202	FA047	11-09-2024	50000
40		2202	FA047	30-10-2024	953000
41		2202	FA516	11-02-2025	30000
42	GURUGRAM	4235	GU927	14-02-2025	671304
43		2053	GN048	15-02-2025	34957
44		2070	GU349	11-02-2025	35000
45		2015	GU639	01-03-2025	590261
46		2015	GU639	01-03-2025	94213
47		2015	GU639	01-03-2025	1184444
48		2070	GU329	07-03-2025	1925
49		2015	GU639	01-03-2025	189052

50		2070	GU329	07-03-2025	453
51		2070	GU329	07-03-2025	1641
52		2015	GU639	01-03-2025	2340400
53		2015	GU639	02-03-2025	1104435
54		2015	GU639	02-03-2025	2216210
55	HISAR	2202	HI371	30-03-2022	25000
56		2202	HI620	25-10-2024	1833000
57		2202	HI781	09-01-2025	50000
58		2202	HI109	07-02-2025	50000
59		2202	HI109	07-02-2025	50000
60		2202	HI268	15-02-2025	50000
61		2235	HS111	07-02-2025	2135000
62		2235	HS111	07-02-2025	854000
63		2202	HI383	07-03-2025	2184000
64	JAGADHARI	2015	JA172	16-10-2024	322000
65		2210	JA250	15-01-2025	180000
66		4408	JA179	23-01-2025	768796800
67		2210	JA245	28-02-2025	9377
68		3055	JA306	06-02-2025	10000000
69		3055	JA306	13-02-2025	10000000
70		3055	JA306	03-03-2025	10000000
71		3055	JA306	31-03-2025	4000000
72		3055	JA306	31-03-2025	3000000
73		2015	JA172	01-03-2025	2229750
74		3055	JA306	12-03-2025	10000000
75		3055	JA306	19-03-2025	5000000
76		2015	JA013	11-03-2025	70500

77		3055	JA306	31-03-2025	2175627
78	JHAJJAR	2210	JH664	06-02-2025	540415
79		3055	JH285	06-03-2025	6100000
80		3055	JH285	31-03-2025	4100000
81		2405	JH595	02-03-2020	10000
82		JIND	2202	JJ580	09-01-2020
83	2202		JJ580	09-01-2020	138600
84	2202		JJ867	30-06-2023	243000
85	2202		JJ658	30-06-2023	143000
86	3055		JJ455	20-06-2023	601613
87	3055		JJ455	13-07-2023	15000000
88	3055		JJ455	13-07-2023	4000000
89	2202		JJ044	01-09-2023	3014250
90	2202		JJ044	01-09-2023	6262751
91	4408		JJ332	02-01-2024	741812500
92	3055		JJ455	08-04-2024	601631
93	3055		JJ455	08-04-2024	450461
94	3055		JJ455	08-04-2024	601625
95	2015		JJ373	04-10-2024	8101600
96	2202		JN115	24-01-2025	2253000
97	2202		JJ873	27-02-2025	2495000
98	2202		JJ789	01-02-2025	2494000
99	3451		JJ684	10-03-2025	2000
100	2202		JJ869	15-03-2025	4915000
101	2202		JJ078	15-03-2025	4503821
102	2202	JJ195	15-03-2025	2473000	
103	2202	JJ119	15-03-2025	2416000	

104		2202	J1196	18-03-2025	2498689
105		2202	JN006	18-03-2025	4993485
106		2202	J1872	18-03-2025	4901600
107		2202	JN001	19-03-2025	4194000
108	KAITHAL	2202	KT774	18-02-2025	873000
109	KURUKSHETRA	2250	KU497	05-12-2019	20650000
110		2250	KU497	16-01-2020	2388000
111		2202	KU092	08-02-2022	1752000
112		2202	KU092	24-02-2022	1553500
113		2202	KU076	23-08-2024	2218361
114		2202	KU699	03-09-2024	765000
115		2202	KU332	28-10-2024	4280000
116		2202	KU719	29-01-2025	1879000
117		2202	KU542	06-02-2025	2486000
118		2202	KU692	10-02-2025	2498000
119		2202	KU452	11-02-2025	1736870
120		2202	KU542	14-02-2025	2267000
121		2202	KU660	20-02-2025	2130000
122		2202	KU660	20-02-2025	2147000
123		2202	KU639	25-02-2025	4020000
124		2202	KU622	25-02-2025	3085000
125		2202	KU750	25-02-2025	1276980
126		2202	KU256	28-02-2025	3566602
127		2202	KU705	01-02-2025	2383415
128		2202	KU425	04-02-2025	1988000
129		3055	KU241	15-02-2025	30000000
130		2202	KU542	05-02-2025	33600
131		2202	KU390	11-03-2025	1887000

132		2202	KU636	18-03-2025	1710000
133	NUH (MEWAT)	2202	NO651	29-09-2022	760000
134		2202	NO256	05-02-2025	2251198
135	PALWAL	2202	PL764	11-02-2025	6806
136		2202	PL764	11-02-2025	13846
137		2202	PL145	11-02-2025	50000
138		2202	PL145	11-02-2025	4000
139		2202	PL764	13-02-2025	13200
140		2202	PL672	14-02-2025	22518
141		2202	PL995	14-02-2025	40832
142		2202	PL995	14-02-2025	8000
143		2202	PL596	14-02-2025	4302
144		2202	PL418	21-02-2025	15576
145		2202	PL041	27-02-2025	25750
146		2202	PL080	01-03-2025	3000
147		2202	PL667	12-03-2025	28000
148		2202	PL571	12-03-2025	1530
149		2202	PL571	12-03-2025	50000
150	2202	PL004	12-03-2025	4354	
151	2202	PL080	01-03-2025	5000	
152	PANIPAT	2015	PA147	01-10-2024	8479400
153		2015	PA147	22-10-2024	1702200
154		2202	PA490	19-10-2024	2290196
155		2202	PA636	31-01-2025	99999
156		2202	PA636	31-01-2025	50000
157		2202	PA470	13-02-2025	30000
158		2202	PA078	21-03-2025	573199

159		2202	PA078	21-03-2025	1127488
160		2015	PA147	06-03-2025	3183000
161		2202	PA085	11-03-2025	50000
162	PANCHKULA	2015	PU120	15-10-2019	216000
163		2245	PU132	27-03-2020	1500000
164		2245	PU132	30-03-2020	5000000
165		2245	PU132	30-03-2020	500000
166		2202	PU390	18-10-2019	100000
167		2406	PU269	13-06-2019	100000
168		2055	PU368	01-03-2021	14300
169		2220	PU138	01-12-2022	350000
170		2220	PU138	02-12-2022	50000
171		4408	PU131	14-11-2023	709271875
172		2210	PU663	29-11-2024	27425964
173		2852	PU649	18-12-2024	30000
174		2403	PU341	21-01-2025	2000
175		2202	PU098	14-01-2025	108745800
176		2202	PU098	14-01-2025	119909200
177		2202	PU803	16-01-2025	8360975
178		2014	PU170	21-01-2025	40000
179		2403	PU340	15-02-2025	2513400
180		2202	PU098	18-03-2025	39769270
181		4210	PU325	10-03-2025	1752104000
182	2054	PU560	06-03-2025	20000	
183	REWARI	3055	RE306	12-09-2024	115876
184		2014	RE268	19-09-2024	9447
185		2014	RE268	25-09-2024	1146370

186		3055	RE306	30-09-2024	45620
187		3055	RE306	14-10-2024	332778
188		3055	RE306	28-10-2024	395555
189		3055	RE306	30-10-2024	299623
190		3055	RE306	21-11-2024	368444
191		3055	RE306	27-11-2024	203872
192		3055	RE306	27-12-2024	394388
193		3055	RE306	06-12-2024	1534650
194		3055	RE306	03-01-2025	644512
195		3055	RE306	22-01-2025	712997
196		2202	RE972	07-02-2025	40000
197		3055	RE306	04-02-2025	123953
198		3055	RE306	17-02-2025	17000000
199		3055	RE306	17-02-2025	227778
200		3055	RE306	29-03-2025	479292
201		3055	RE306	31-03-2025	8550000
202		3055	RE306	31-03-2025	696151
203		3055	RE306	07-03-2025	14300000
204		2015	RE198	31-03-2025	2195
205		2015	RE198	31-03-2025	239
206		2015	RE198	31-03-2025	82
207		3055	RE306	17-03-2025	864632
208		3055	RE306	03-03-2025	19500000
209		3055	RE306	17-03-2025	4100000
210		3055	RE306	24-03-2025	762623
211	ROHTAK	2202	RO010	25-02-2022	125000
212		2403	RO795	18-01-2025	3000

213	SONIPAT	2202	SO151	24-03-2023	5828
214		5055	SO579	08-09-2023	100000
215		5055	SO579	05-07-2024	84000
216		4408	SO391	18-01-2025	471432000
217		4408	SO391	18-01-2025	353265500
218		4408	SO391	18-01-2025	300275675
219	SIRSA	3207	SI717	15-03-2025	4000
220		3208	SI717	15-03-2025	3025
221		3564	SI092	19-03-2025	188500
222		4099	SI092	21-03-2025	75000
223		4864	SI717	31-03-2025	14974
224	KARNAL	3055	KA445	31-12-2024	4660000
225		3055	KA445	29-01-2025	0
226		2235	KA038	27-01-2025	50
227		2210	KA365	23-01-2025	2000
228		2210	KA365	23-01-2025	2000
229		2210	KA365	23-01-2025	1000
230		3055	KA445	14-01-2025	0
231		3055	KA445	22-01-2025	0
232		2055	KA601	21-02-2025	1180
233		3055	KA445	18-02-2025	5000000
234		3055	KA445	18-02-2025	218775
235		3055	KA445	18-02-2025	249456
236		3055	KA445	25-02-2025	850260
237		3055	KA445	25-02-2025	391465
238		3055	KA445	25-02-2025	1204535
239		3055	KA445	25-02-2025	1330432

240		3055	KA445	25-02-2025	283420
241		3055	KA445	05-02-2025	10000000
242		3055	KA445	28-02-2025	10000000
243		3055	KA445	17-03-2025	10000000
244		3055	KA445	18-03-2025	40000
245		3055	KA445	18-03-2025	120000
246		3055	KA445	31-03-2025	8000000
Total					743,03,39,812

Annexure-‘D’

(Referred to in Para-2.3)

Detail of Year wise outstanding Abstract Contingent Bills up to 03/2025

Sr. No.	Department	No of DDOs	Pending D.C. BILLS	Amount (in Rs.)	Year wise Pendency									
					2015 -16	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	
1	DIRECTOR GENERAL STATE TRANSPORT HARYANA	7	58	239632044	0	0	0	0	0	0	0	0	3	55
2	SUB DIVISIONAL OFFICER (CIVIL), NARAINGARH	1	10	900000	0	0	0	0	0	0	0	0	0	10
3	SUB DIVISIONAL OFFICER (C), AMBALA	1	1	5000	0	0	0	0	0	0	0	0	0	1
4	SUB DIVISIONAL OFFICER(CIVIL)MANESAR GURUGRAM	1	1	34957	0	0	0	0	0	0	0	0	0	1
5	DIRECTOR GENERAL ANIMAL HUSBANDRY & DAIRYING HARYANA	3	3	2518400	0	0	0	0	0	0	0	0	0	3
6	DISTRICT FOOD & SUPPLIES CONTROLLER, PANCHKULA	5	10	4936022766	0	0	0	0	0	0	0	0	2	8
7	DIRECTOR GENERAL HEALTH SERVICES HARYANA, PANCHKULA	7	9	1781460579	0	0	0	0	0	0	0	0	1	8
8	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT	1	2	184000	0	0	0	0	0	0	0	0	1	1
9	EXECUTIVE ENGINEER PANCHAYATI RAJ GURUGRAM	1	1	671304	0	0	0	0	0	0	0	0	0	1
10	CHIEF ELECTORAL OFFICER, HARYANA	11	22	38611431	1	0	0	3	0	0	0	1	0	17
11	DIRECTOR FISHERIES HARYANA PANCHKULA	1	1	10000	0	0	0	1	0	0	0	0	0	0
12	PRINCIPAL CHIEF CONSERVATOR OF FORESTS HARYANA PANCHKULA	2	2	105000	0	0	0	1	0	0	0	0	1	0
13	DIRECTOR GENERAL EDUCATION HARYANA, PANCHKULA	74	96	393502496	0	0	2	3	1	4	2	4	4	80
14	DIRECTOR MICRO AND MEDIUM ENTERPRISE MSME PANCHKULA	1	1	30000	0	0	0	0	0	0	0	0	0	1

15	DISTRICT INFORMATION & PUBLIC RELATION OFFICER, PANCHKULA	1	2	400000	0	0	0	0	0	0	2	0	0
16	DIRECTOR GENERAL TREASURY AND ACCOUNTS HARYANA, CHANDIGARH	2	4	39019	0	0	0	0	0	0	0	0	4
17	BLOCK DEVELOPMENT AND PANCHAYAT OFFICER, BHIWANI	1	1	12476	0	0	0	0	0	0	0	0	1
18	DEPUTY COMMISSIONER, BHIWANI	1	2	23038000	0	0	0	2	0	0	0	0	
19	DIRECTOR GENERAL OF POLICE, HARYANA, PANCHKULA	2	2	15480	0	0	0	0	1	0	0	0	1
20	CITY MAGISTRATE FOR DEPUTY COMMISSIONER, PANCHKULA	1	3	7000000	0	0	0	3	0	0	0	0	0
21	ADDITIONAL DEPUTY COMMISSIONER CUM CHIEF PLANNING & DEVELOPMENT OFFICER, JIND	1	1	2000	0	0	0	0	0	0	0	0	1
22	DEPUTY SECRETARY (GENERAL) HARYANA CIVIL SECRETARIAT, CHANDIGARH	1	1	500000	0	0	0	0	0	0	0	0	1
23	DIRECTOR WOMEN AND CHILD HARYANA	4	6	4243790	0	0	0	0	0	0	0	0	6
24	DIRECTOR SPORTS AND YOUTH AFFAIRS, AMBALA	2	2	175253	0	0	0	0	0	0	0	1	1
25	DIRECTOR LOCAL AUDIT HARYANA, PANCHKULA	1	1	20000	0	0	0	0	0	0	0	0	1
26	SUB-DIVISIONAL OFFICER (CIVIL), HARYANA	1	1	10000	0	0	0	0	0	0	0	0	1
27	CHIEF JUDICIAL MAGISTRATE CUM SECRETARY, REWARI	1	2	1155817	0	0	0	0	0	0	0	0	2
28	DIRECTOR PROSECUTION ABHIYOJNA BHAWAN, PANCHKULA	1	1	40000	0	0	0	0	0	0	0	0	1
	Grand Total	136	246	7430339812	1	0	2	13	02	04	05	13	206

Annexure-‘E’

(Referred to in Para-2.4)

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

Month & Year	Debit		Credit	
	Items	Amount (in Rs.)	Items	Amount (in Rs.)
10/87 to 03/1997				
10/1987 to 3/1988	1	18,541.30		
1988-89	6	17,53,505.22	4	4,66,875.44
1989-90	15	2,76,47,855.43	8	30,31,174.72
1990-91	7	57,776.40	4	24,068.40
1991-92	2	30,399.50	2	3,26,074.00
1992-93	1	61,088.00	1	23,759.18
1993-94	2	1,87,154.01	3	13,34,304.59
1994-95	1	2,02,184.00		
1995-96	1	300.00		
1996-97	1	2,30,416.75	1	100.00
Total 10/1987 to 03/1997	37	3,01,89,220.61	23	52,06,356.33
04/1997 onwards				
2009-10	1	2,50,123.00		
2013-14	1	2,39,22,731.00	3	9,40,19,016.00
2014-15			10	44,74,50,961.00
2017-18			1	720.00
2018-19	2	44,62,246.00		
2019-20	7	5,76,46,048.00	10	3,08,97,292.00
2020-21	82	2,21,84,73,846.14	85	32,03,69,742.00
2021-22	95	1,00,77,93,286.00	86	50,40,79,793.00
2022-23	73	55,23,00,312.80	42	26,50,74,736.00
2023-24	36	29,94,93,375.00	31	13,60,51,857.00
Month	Items	Debit	Items	Credit
2024-25				
04/2024	2	6,60,68,340.00	4	41,79,872.00
05/2024	2	65,50,588.00	1	5,93,387.00
06/2024	4	4,46,028.00	6	1,17,95,815.00
07/2024	10	21,74,60,044.00	6	20,68,18,352.00
08/2024	5	16,68,245.00	5	3,71,699.00
09/2024	3	2,44,949.00	3	2,40,18,730.00

10/2024	4	3,57,70,102.00	2	11,614.00
11/2024	1	401.00	6	86,35,978.00
12/2024	5	50,23,643.00	4	8,23,029.00
01/2025	3	42,43,290.00	2	45,85,13,650.00
02/2025	2	10,63,816.00	3	16,96,347.00
03/2025	4	3,90,97,831.00	4	8,92,16,498.00
Total	342	4,54,19,79,244.94	314	2,60,46,19,088.00
Grand Total	379	4,57,21,68,465.55	337	2,60,98,25,444.33

Net Difference = Rs.1,96,23,43,021.22 Dr.

Annexure - 'F'

**(Referred to in Para-2.5)
Balance under MH-8448-109**

Month	O.B. (in Rs.)	Receipt (in Rs.)	Payment (in Rs.)	Closing Balance (in Rs.)
Adverse Balance under MH-8448-109-98 (Zila Parishad)				
Apr-24	268948774	7488	156756	268799506
May	268799506	Nil	173113	268626393
June	268626393	1548	6552	268621389
July	268621389	Nil	6552	268614837
August	268614837	Nil	6552	268608285
September	268608285	76891	Nil	268685176
October	268685176	Nil	6552	268678624
November	268678624	Nil	6552	268672072
December	268672072	13000	6552	268678520
January	268678520	Nil	6552	268671968
February	268671968	Nil	6552	268665416
Mar-25	268665416	6079	6552	268664943
Adverse Balance under MH-8448-109-99 (Panchayat Samiti)				
Apr-24	-188869380	654826	190155	-188404709
May	-188404709	642126	305274	-188067857
June	-188067857	311700	165287	-187921444
July	-187921444	1376951	3284570	-189829063
August	-189829063	740586	316889	-189405366
September	-189405366	Nil	709798	-190115164
October	-190115164	119602	304526	-190300088
November	-190300088	624356	315053	-189990785
December	-189990785	465804	140962	-189665943
January	-189665943	1490672	173077	-188348348
February	-188348348	503035	567089	-188412402
Mar-25	-188412402	467338	473723	-188418787

Annexure -‘G’
(Referred to in Para- 2.6)
Lapsed deposit

Sr. No.	Code	List of Sheriff Petty Accounts
1	AM58	Civil Judge, Sr. Divn Ambala
2	BH22	Sheriff-Petty A/C Bhiwani
3	BH23	Sheriff Petty A/C Loharu
4	BH48	Additional Civil Judge (SD) Tosham Bhiwani
5	CD01	Sheriff-Petty A/C Charkhi-Dadri
6	FA24	Sheriff Petty A/C Faridabad
7	FT19	Sheriff-Petty A/C Ratia
8	FT07	Addl. Civil Judge SP A/C Fatehabad
9	GU50	Civil Judge SD Sheriff-petty A/C Gurgaon
10	HI57	Sheriff-Petty A/C Hansi At Hisar
11	HI26	Civil Judge Sr Div Sheriff Petty A/C Hisar
12	JA02	Sr. Sub Judge Sheriff Petty A/C Jagadhari
13	JH21	SP A/C Jhajjar
14	JH24	Sheriff Petty A/C Ballabhgarh
15	JI57	Civil Judge (SD) Sheriff Petty A/C Jind
16	JI59	Addl. Civil Judge (SD) Narwana
17	KU38	Addl. Civil Judge (SD) Shahabad Kurukshetra
18	KU31	Civil Judge (SD) Sheriff Petty A/C Kurukshetra
19	KU34	Addl. Civil Judge (SD) Pehowa
20	NA07	Sheriff Petty A/C Civil Judge Narnaul
21	NA08	Sheriff Petty A/C (Civil Judge) Mahendergarh
22	NO04	Sheriff Petty A/C Nuh
23	PU28	C.J.M Panchkula
24	PU33	Addl. Civil Judge Sp A/C Kalka Panchkula
25	RE4	Sheriff Petty A/C Kosli
26	RE1	Sheriff Petty A/C Rewari
27	RE31	Addl. Civil Judge (Sr.Div) Bawal Rewari
28	RO5	Civil Judge Rohtak
29	SI3	Sheriff Petty A/C Sirsa
30	SI4	Sheriff Petty A/C Dabwali
31	SO4	Sheriff Petty A/C Sonapat

Annexure-‘H’

(Referred to in Para-2.7)

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

Sr. No.	Name of Division	Debit (in Rs.)	Credit (in Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	16382242	-
2.	Conservator of Forest, North Circle, Ambala	-	87191
3.	Divisional Forest Officer (T), Morni (Pinjore)	-	7147402
4.	Divisional Forest Officer (T), Yamuna Nagar	-	7447353
5.	Divisional Forest Officer (T), Ambala	11055004	-
6.	Divisional Forest Officer (T), Kurukshetra	-	4835382
7.	Divisional Forest Officer (T), Karnal	-	2287363
8.	Divisional Forest Officer (T), Sonapat	-	8411909
9.	Divisional Forest Officer (T), Kaithal	-	479492
10.	Conservator of Forest, South Circle, Gurugram	-	12412
11.	Divisional Forest Officer (T), Mohindergarh	1500016	-
12.	Divisional Forest Officer (T), Faridabad	-	38441340
13.	Divisional Forest Officer, Rohtak	4828405	-
14.	Divisional Forest Officer, Gurugram	25490711	-
15.	Conservator of Forest, West Circle, Hisar	-	575920
16.	Divisional Forest Officer (T), Sirsa	3386154	-
17.	Divisional Forest Officer (T), Jind	7401931	-
18.	Divisional Forest Officer (T), Hisar	-	1574096
19.	Divisional Forest Officer (T), Bhiwani	-	3697739
20.	Divisional Forest Officer, (T) Charkhi Dadri	-	807242
21.	Divisional Forest Officer (P), Karnal	11909815	-
22.	Divisional Forest Officer (P), Kurukshetra	4016112	-
23.	Divisional Forest Officer (P), Yamuna Nagar	11580749	-
24.	Conservator of Forest, Training Circle, Pinjore, Panchkula	-	23064
25.	Conservator of Forest, Research Circle Pinjore, Panchkula	-	552361
26.	Conservator of Forest, Central Circle, Rohtak	-	104192

27.	Divisional Forest Officer, Community Forestry Project, Panipat	-	6150285
28.	Divisional Forest Officer, Community Forestry Project, Faridabad	-	643240
29.	Divisional Forest Officer (T), Panipat	-	958059
30.	Divisional Forest Officer, Jhajjar	-	10580073
31.	Divisional Forest Officer (M&E), Karnal	2084862	-
32.	Divisional Forest Officer (T), Mewat, Nuh	-	2703597
33.	Divisional Forest Officer (T), Rewari	3120037	-
34.	Divisional Forest Officer (T), Fatehabad	-	22105526
35.	Chief Wild Life Warden, Panchkula	-	85770
36.	Divisional Wild Life Officer, Panchkula	-	204826
37.	Divisional Wild Life Officer, Rohtak	-	8191358
38.	Conservator of Forest, Community Forestry Project, Ambala	-	85487
39.	Divisional Forest Officer, Community Forestry Project, Kurukshetra	3379503	-
40.	Conservator of Forest, Community Forestry Project, Circle Hisar	-	23378
41.	Divisional Forest Officer, Community Forestry Project, Bhiwani	87277	-
42.	Divisional Forest Officer, Community Forestry Project, Jatusana, Rewari	-	196708
43.	Divisional Forest Officer, Community Forestry Project, Hisar	-	272352
44.	Conservator of Forest, (M&E) Circle, Karnal	-	28914
45.	Divisional Forest Officer (T), Palwal	31289600	-
46.	Divisional Wild Life Officer, Gurugram	-	88693
47.	Divisional Wild Life Officer, Hisar	202187	-
48.	Divisional Forest Officer, Training Division, Sohna	63604	-
49.	Conservator of Forest, Working Plan Circle, Gurugram.	-	4375569
50.	Divisional Forest Officer, Training Division Pinjore	-	9129
51.	Divisional Forest Officer, Research Division, Pinjore	1118004	-
52.	Divisional Forest Officer, Seed Collection Division, Pinjore	-	359189
53.	Divisional Forest Officer (Production), Hisar	-	3015061

54.	Divisional Forest Officer (M&E), Hisar	-	96992
55.	Divisional Forest Officer, Eco-Tourism, Panchkula	2495	-
56.	Cyber Treasury Chandigarh	-	9964474
57.	Conservator of Forest Social Forestry, Ambala	-	585386
58.	Divisional Forest Officer, Community Project, Ambala	30412	-
59.	Conservator of Forest (Production) Circle, Karnal	-	3558
60.	Divisional Forest Officer, Eco-Tourism, Gurugram	-	200
Total		138929120	147212282

Net difference - Rs.8283162 (Credit)

Annexure-‘I’

(Referred to in Para- 2.8)

Detail of differences between Ledger and Broadsheet figures under head 8782-102-95
Remittances into treasuries

Sr. No.	Treasury Name	Month	Booked Amount as per Top Schedule (in Rs.)	Posted Figure	Amount of wanting B.T Challans (in Rs.)
1	AMBALA	Jun-2024	19059654	8230114	10829540
		Jul-2024	19146282	Challan not received	19146282
		Sep-24	6534062	Challan not received	6534062
		Oct-24	2193482	Challan not received	2193482
		Nov-24	1245000	Challan not received	1245000
		Dec-24	8375364	Challan not received	6912000
		Jan-25	139873261	Challan not received	139873261
		Feb-25	29490268	Challan not received	29490268
		Mar-25	821889	Challan not received	821889
2	BHIWANI	Dec-24	9662096	Challan not received	9662096
		Jan-25	496554	Challan not received	496554
		Feb-25	806000	Challan not received	806000

		Mar-25	3536451	Challan not received	3536451
3	CHANDIGARH	Jun-24	10855400	9738400	1117000
		Jul-24	10100000	Challan not received	10100000
		Aug-24	450000000	Challan not received	450000000
		Sep-24	71203000	21203000	50000000
		Dec-24	22824000	Challan not received	22824000
		Jan-25	507739554	Challan not received	507739554
		Feb-25	450798000	Challan not received	450798000
		Mar-25	470856500	Challan not received	470856500
4	CHARKHI DADRI	Dec-24	7224000	Challan not received	7224000
		Jan-25	1941115	Challan not received	1941115
5	FARIDABAD	Jun-24	10782200	Challan not received	10782200
		Jul-24	30181000	Challan not received	30181000
		Oct-24	1725000	Challan not received	1725000
		Nov-24	1108000	Challan not received	1108000
		Feb-25	2636080	Challan not received	2636080
6	GURUGRAM	Sep-24	1300000	Challan not received	1300000

		Dec-24	34555700	Challan not received	34555700
		Jan-25	369000	Challan not received	369000
		Feb-25	8135602	8813602	-678000
		Mar-25	604042	Challan not received	604042
7	FATEHABAD	Dec-24	22623	Challan not received	22623
		Jan-25	249693	Challan not received	249693
		Feb-25	8695000	Challan not received	8695000
		Mar-25	35092	Challan not received	35092
8	HISAR	Apr-24	18709976	Challan not received	18709976
9	JHAJJAR	Dec-24	1255102	78461	596339
		Jan-25	13588000	Challan not received	13588000
		Feb-25	10659368	7490368	3169000
11	JAGADHARI	Nov-24	6101000	Challan not received	6101000
		Jan-25	3747047	Challan not received	3747047
		Mar-25	516227	Challan not received	516227
12	KAITHAL	Jun-24	5974118	Challan not received	5974118
		Aug-24	3572037	Challan not received	3572037

		Sep-24	1924000	Challan not received	1924000
		Oct-24	442268	Challan not received	442268
		Nov-24	3620550	Challan not received	3620550
		Jan-25	21294267	Challan not received	21294267
		Feb-25	4123122	Challan not received	4123122
		Mar-25	9281880	Challan not received	9281880
13	KARNAL	Apr-24	33376	Challan not received	33376
		May-24	2731133	2709106	22027
		Jun-24	20334969	20314719	20250
		Jul-24	956800	822008	134792
		Aug-24	114493	Challan not received	114493
		Sep-24	2066382	1569099	497283
		Oct-24	4450970	Challan not received	4450970
		Nov-24	671553	Challan not received	671553
		Dec-24	941096	Challan not received	941096
		Jan-25	48268048	Challan not received	48268048
		Feb-25	89100	Challan not received	89100
		Mar-25	612545	Challan not received	612545

14	NARNAUL	Jul-24	1705937	Challan not received	1705937
		Sep-24	28024400	Challan not received	28024400
		Oct-24	9135585	Challan not received	9135585
		Nov-24	267369	Challan not received	267369
		Jan-25	6731050	Challan not received	6731050
		Mar-25	52135	Challan not received	52135
16	PANIPAT	Apr-24	2646698	Challan not received	2646698
		Jun-24	1260531	Challan not received	1260531
		Jan-25	300000	Challan not received	300000
		Feb-25	2128000	Challan not received	2128000
17	PALWAL	Sep-24	4166935	Challan not received	4166935
		Dec-24	3659339	Challan not received	3659339
18	PANCHKULA	May-24	585334	549000	36334
		Feb-25	6471000	Challan not received	6471000
19	REWARI	May-24	137369	Challan not received	137369
		Jul-24	139939000	Challan not received	139939000

		Sep-24	6731050	Challan not received	6731050
		Dec-24	8275000	Challan not received	8275000
		Jan-25	654457000	Challan not received	654457000
		Feb-25	4457535	Challan not received	4457535
20	KURUKSHETRA	Nov-24	261845	115311	146534
		Dec-24	752549	Challan not received	752549
		Jan-25	28308000	Challan not received	28308000
		Feb-25	2449000	Challan not received	2449000
21	ROHTAK	Dec-24	2488000	Challan not received	2488000
		Jan-25	47925	Challan not received	47925
22	SIRSA	Jul-24	15783452	Challan not received	15783452
		Jan-25	92317	Challan not received	92317
		Feb-25	12474000	Challan not received	12474000
23	SONIPAT	Dec-24	1572000	Challan not received	1572000

Annexure-‘J’

(Referred to in Para- 2.8.1)

Statement showing Treasuries required revision of accounts under 8782-102-93-Public Works EPS

Sr. No.	Name of Division	Name of Treasury	Month	Head under which division prepared the bill and passed by treasury	Head under which division should have prepared the bill and passed by treasury	Amount (in Rs.)
1.	Jhajjar Water Services Division, Jhajjar	Jhajjar	06/2024	8443-108-P W Deposit	8782-102-93-PW EPS	798000
2.	Public Health Engineering Division No.2, Yamuna Nagar	Jagadhari	01/2025	4215-01-101-99-51-16	8782-102-93-PW EPS	1528047

Annexure-‘K’

(Referred to in Para- 2.8.1)

**Statement showing Cyber Treasury required revision of accounts under 8782-102-95-
Remittance into Treasuries**

Month	Amount as per TA-2 (Division wise detail)	Amount booked by Treasury as per accounts	Differences
2013-14			
Jan-14	461954480	1455803075	993848595
Feb-14	14656912	310859743	296202831
Mar-14	351964869	355688138	3723269
2014-15			
Apr-14	752391687	754030761	1639074
May-14	443543882	467124235	23580353
Jun-14	221298298	221579656	281358
Jul-14	899436754	924455380	25018626
Aug-14	668791861	659446432	-9345429
Sep-14	135641049	136278272	637223
Oct-14	1129967174	1132576197	2609023
Nov-14	608249160	609525717	1276557
Dec-14	772647450	765922057	-6725393
Jan-15	367389753	375590731	8200978
Feb-15	651342607	642566800	-8775807
Mar-15	398476515	372438951	-26037564
2015-16			
Apr-15	317043910	328890373	11846463
May-15	502113240	494739302	-7373938
Jun-15	371565903	379368232	7802329
Jul-15	289737771	297413562	7675791
Aug-15	497117874	487032110	-10085764
Sep-15	230602214	193209213	-37393001

Oct-15	1045459211	1038869616	-6589595
Nov-15	958403062	891953511	-66449551
Dec-15	458075359	456359683	-1715676
Jan-16	976943928	950984264	-25959664
Feb-16	249016123	191863391	-57152732
Mar-16	492304423	405513289	-86791134
2016-17			
Apr-16	387473184	385567464	-1905720
May-16	301872192	309488726	7616534
Jun-16	1564144099	1566745607	2601508
Jul-16	662798854	657879410	-4919444
Aug-16	405316787	406645910	1329123
Sep-16	516638897	519697217	3058320
Oct-16	273828148	279823634	5995486
Nov-16	465069805	467288377	2218572
Dec-16	382445162	373041051	-9404111
Jan-17	303469592	303921042	451450
Feb-17	920559585	943654480	23094895
Mar-17	798894223	801452373	2558150
2017-18			
Apr-17	695848458	695024752	-823706
May-17	292926255	287924742	-5001513
Jun-17	313883541	308676726	-5206815
Jul-17	556852455	671426957	114574502
Aug-17	395100854	397005412	1904558
Sep-17	387564215	524738310	137174095
Oct-17	493621099	494707477	1086378
Nov-17	624581435	75505339	-549076096

Dec-17	1173902841	1179864142	5961301
Jan-18	594959357	595145068	185711
Feb-18	1772825602	1774336891	1511289
2018-19			
Apr-18	875491485	874570676	-920809
May-18	771307181	771766159	458978
Jun-18	540286503	458547640	-81738863
Jul-18	342418783	341456135	-962648
Aug-18	416543718	412295221	-4248497
Sep-18	381677601	397798326	16120725
Mar-19	848009804	793315917	-54693887
2019-20			
Apr-19	457895185	408829789	-49065396
May-19	460863570	457739788	-3123782
Jun-19	417483038	417466478	-16560
Jul-19	574374080	20164729	-554209351
Aug-19	437568570	992480882	554912312
Sep-19	360019839	466223494	106203655
Oct-19	717305021	711347821	-5957200
Nov-19	545705858	551143002	5437144
Dec-19	343075332	345967426	2892094
Jan-20	517000389	517023604	23215
Feb-20	428908732	431046342	2137610
2020-21			
Apr-20	339095975	337514996	-1580979
May-20	336365170	338904248	2539078
Jun-20	511656290	511636290	-20000
Jul-20	502737247	502715747	-21500

Annexure-‘L’

(Referred to in Para-3.1)

Treasury/Sub Treasury inspected during the year 2024-25.

Sr. No.	Name of Treasury	Name of Sub Treasury
1.	Ambala	Ambala cantt., Naraingarh
2.	Bhiwani	Loharu, Tosham
3.	Charkhi Dadri	-----
4.	Chandigarh	-----
5.	Cyber Chandigarh	-----
6.	Delhi	-----
7.	Faridabad	Ballabhgarh
8.	Fatehabad	Bhuna, Ratia, Tohana
9.	Gurugram	Sohana
10.	Hisar	Adamapur, Hansi, Barwala
11.	Jagadhari	Yamuna Nagar, Chhachhrauli
12.	Jhajjar	Bahadurgarh
13.	Jind	Julana, Pilukhera, Alewa
14.	Kaithal	Rajound, Pundri
15.	Karnal	Asandh, Gharounda, Nissing
16.	Kurukshetra	Ladwa
17.	Narnaul	Mahendergarh, Kanina
18.	Nuh	Firozpur Zirka
19.	Panchkula	Raipur Rani, Morni
20.	Panipat	Madlauda, Bapuli
21.	Palwal	Hathin
22.	Rewari	Bawal
23.	Rohtak	Kalanaur, Sampla
24.	Sirsa	Dabwali, Kalanwali
25.	Sonepat	Ganaur

Note: - SNA Sparsh Treasury is functional from 01/2025. Inspection will be carried out after one year as Treasuries are inspected on annual basis.

Annexure-'M'

**(Referred to in Para-3.2.1)
Outstanding Paras of Treasury Inspection reports**

Sr. No.	Name of Treasury	Outstanding paras as on 31-03-2024	Addition during 2024-25	Clearance during 2024-25	Outstanding paras as on 31-03-2025
1	Ambala	24	17	10	31
2	Bhiwani	27	8	17	18
3	Chandigarh	10	9	6	13
4	Cyber Chandigarh	1	2	1	2
5	Charkhi Dadri	19	3	8	14
6	Delhi	4	3	4	3
7	Faridabad	17	11	6	22
8	Fatehabad	21	18	9	30
9	Gurugram	20	11	5	26
10	Hisar	20	9	3	26
11	Jagadhari	24	23	8	39
12	Jhajjar	28	9	11	26
13	Jind	20	16	10	26
14	Kaithal	20	14	8	26
15	Karnal	19	17	15	21
16	Kurukshetra	25	11	7	29
17	Narnaul	20	13	14	29
18	Nuh	27	5	10	22
19	Palwal	15	6	7	14
20	Panchkula	9	7	7	9
21	Panipat	17	17	1	33
22	Rewari	10	9	4	15
23	Rohtak	25	17	11	21
24	Sirsa	20	21	7	24
25	Sonepat	26	6	10	22
		468	282	199	551

Annexure-'N'

(Referred to in Para- 3.7 (A))

**Overpayment on account of disbursement of /Pension/Family Pension/Gratuity/Misc
Payment**

Name of Treasury/Sub-Treasury	Name of Pensioner / Family Pensioner	PPO No.	Excess payment (in Rs.)
Palwal	Smt. Hemlata	1117161749161749	67760
Julana	Smt. Santara Devi	1115119471119471	136136
Ambala	Smt. Manju Pathak	1117181757181757	100316
	Sh. Harbans Lal	63742-S/HR	8555
	Sh. Harjit Kaur	71588-S/HR	7135
	Sh. Ram Payeri	14130924209242	129304
Ambala Cantt.	Sh. S.B. Sehgal	1115116006116006	23964
Naraingarh	Smt. Kamlesh Rani	14124849348493	103584
	Smt. Nirmal Kumari	93781-S/HR	10461
	Sh. Ram Jas	1116141704141704	16430
	Sh. Ram Dutt	1116142824142824	89100
Kurukshetra	Smt. Kanta Devi	1116136090136090	286416
	Smt. Koshalya Devi	151795-F/HR	834688
	Smt. Savitri Devi	11125187051870	462691
Panchkula	Smt. Sangeeta Sharma	1117178549178549	43748
Kanina	Smt. Bhateri Devi	1114100681100681	9957
Hisar	Smt. Dharmadevi	1117180761180761	1947404
Adampur	Smt. Bala Devi	1116134399134399	15583
	Smt. Birmati	1117162776162776	13176
Hansi	Sh. Balraj Singh	111512674125714	422941
	Smt. Bimla	1116151660151660	184245

Barwala	Smt. Kamla Devi	1115115648115648	679056
Charkhi Dadri	Smt. Bimla Devi	1116152625152625	349570
	Smt. Mati Raj Bala	11115115502115502	550971
Rajound	Smt. Phula Devi	1116144745144745	203502
Pundri	Smt. Kanta Devi	1115122685122685	92822
Karnal	Sh. Satyawan	1118183814183814	2802400
	Smt. Alka	1118186918186918	167877
Gharounda	Smt. Kamla Devi	1116146569146569	57600
Bhiwani	Smt. Birmati	1116153303153303	83325
	Smt. Bhagwati Devi	1115122798122798	35955
	Smt. Laxmi Devi	1116146253146253	19140
	Smt. Barji Devi	11135649556495	122524
Tosham	Smt. Basanti Devi	11148344483444	7115
Ratia	Sh. Ramswaroop	1117161873161873	55725
Bahadurgarh	Smt. Raj Kumari	111614704157041	321953
Nuh	Sh. Shrinath	1124485765485765	269954
		TOTAL	10,733,083

Annexure-'O'

(Referred to in Para- 3.7-B)

**Less payment on account of disbursement of /Pension/Family Pension/Gratuity/Misc.
Payment**

Name of Treasury/Sub-Treasury	Name of Pensioner / Family Pensioner	PPO No.	Less payment (in Rs.)
Sirsa	Smt. Kamla Devi	1116145335145335	208136
Karnal	Smt. Bimla	1116149537149537	The amount has not been assessed by Inspection team.
Tohana	Sh. Nafe Singh	1116136734136734	48150
		Grand Total	2,56,286

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2025**

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