



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Annual Review on Working of Treasuries in Punjab & UT Chandigarh for The Year 2022-23

Office of The Accountant General (A & E),
Punjab & U.T. Chandigarh

*Annual Review on Working
of Treasuries in Punjab &
U.T. Chandigarh*

*For The Year
2022-23*

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PREFACE

Treasury is the basic unit for recording financial transactions of the State Government through which the cash transactions of the Government are carried out. For smooth functioning of the Treasuries, Punjab Government has devised Codes, Manuals and administrative procedures. Any deviation from these rules and procedures on the part of Treasuries adversely affects the entire process of financial accountability. Treasuries also play a very important role in assisting the Accountant General Office in preparation/compilation of accounts which reflects financial status of the State.

It is, therefore, imperative to derive assurance that the Treasuries are organised and functioning in an appropriate manner, exercising essential controls with necessary checks and balances in place and have the requisite internal control structure to ensure that the accounts are free from material misstatement to enable the maintenance of financial discipline. Inspection of Treasuries and review of vouchers is a mechanism through which this assurance is derived. A review of the working of Treasuries is conducted annually to highlight the weaknesses, irregularities/deficiencies in the functioning of the Treasuries and deviation from the rules and procedures which adversely affects the entire process of Financial Management and Accountability.

The Annual Review of the working of Treasuries in Punjab and U.T Chandigarh for the year 2022-23 has been compiled in accordance with paragraph 20.17 of the CAG's Manual of Standing Orders (A&E) Vol.I. It consists of four parts as under: -

- Part 1 Introductory
- Part 2 Shortcomings noticed during the compilation and verification of accounts
- Part 3 Shortcomings and other irregularities noticed during the inspection of District Treasury Offices and Treasury Offices of Punjab and UT Chandigarh during the year 2022-23
- Part 4 IT Controls and IT Security

I hope this Annual Review will help as a guide for establishing a healthy system of Treasury administration in the State of Punjab and U.T Chandigarh. Besides, remedial action taken to remove the deficiencies pointed out in the review report would establish Treasuries themselves as healthy units of Financial Administration of the State Government/U.T. Chandigarh.

Chandigarh

Dated: 06.10.2023


Accountant General

HIGHLIGHTS

- ❖ *Abstract Contingent Bills amounting to ₹5768.04 crore drawn prior to 30th September 2022 were outstanding as on 31st March 2023*
(Paragraph 2.1)
- ❖ *Irregular drawl of funds amounting to ₹9.52 crore*
(Paragraph 3.1)
- ❖ *Double payment of Ex-Gratia amounting to ₹1.0 lakh*
(Paragraph 3.3.1)
- ❖ *Overpayment of Leave Encashment amounting to ₹53.26 lakh*
(Paragraph 3.3.5)
- ❖ *Double payment of Leave Encashment amounting to ₹45.97 lakh*
(Paragraph 3.3.6)
- ❖ *Overpayment of Group Insurance Scheme (GIS) amounting to ₹3.06 lakh*
(Paragraph 3.3.7)
- ❖ *Double payment of Group Insurance Scheme (GIS) amounting to ₹1.88 lakh*
(Paragraph 3.3.8)
- ❖ *Payment of Leave Travel Concession (LTC) to beneficiary against family pension who is already entitled for LTC on his/her own superannuation Pension.*
(Paragraph 3.3.9)
- ❖ *Payment of Fixed Medical Allowance (FMA) to beneficiary against family pension who is already entitled for Fixed Medical Allowance on his/her own superannuation Pension.*
(Paragraph 3.3.10)
- ❖ *Non deduction of TDS/Income Tax/GST on payments to contractor.*
(Paragraph 3.5)
- ❖ *Deficiencies in Internal Control and Management of treasuries*
(Paragraph 3.6)
- ❖ *Shortfalls in new IFMS post 01.04.2020.*
(Paragraph 4.1)
- ❖ *Discrepancies in Disbursement of Superannuation / Family Pension*
(Paragraph 4.3)
- ❖ *Payment to different beneficiaries in same Account*
(Paragraph 4.4)

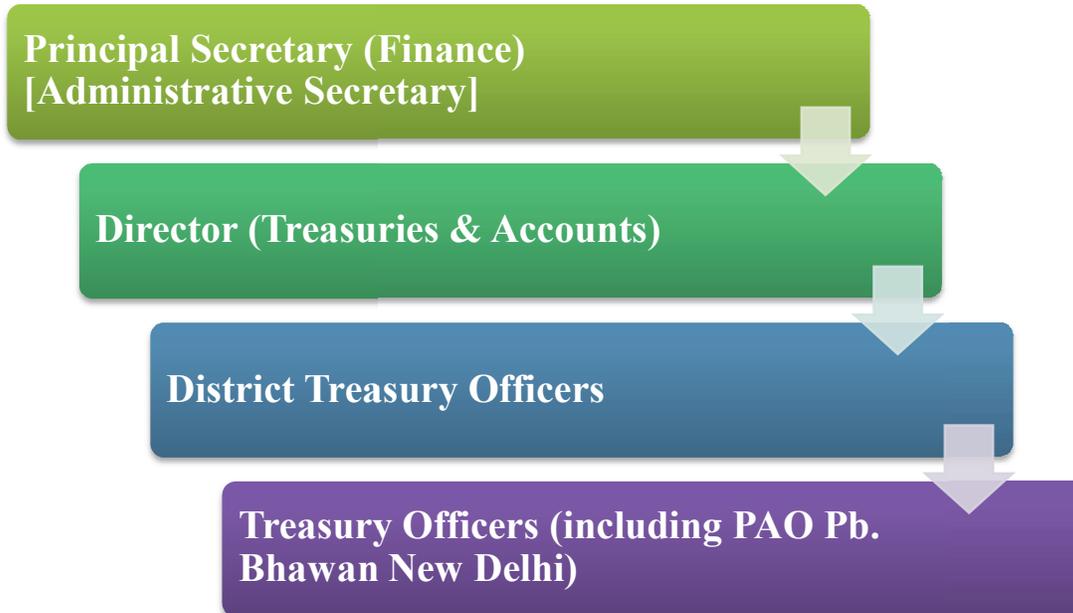
PART-1

1.1 Introduction

Treasury is the basic unit of the State Government/UT Chandigarh through which the financial administration of the State/UT Chandigarh is conducted by the Government. Hence proper accounting of receipt and payments and timely submission of vouchers thereof assist not only in timely preparation of accounts but also reflects a true and fair view of the financial health of the State.

1.2 Organisational Set up

In the State of Punjab, the District Treasuries and Treasuries (including PAO, Punjab Bhawan New Delhi) function under the administrative control of the Finance Department. The Director (Treasuries & Accounts) is the Head of the Department and is responsible for the proper functioning of Treasuries. There are 21 District Treasuries and 76 Sub-Treasuries in Punjab State. Each District Treasury/ Treasury is headed by a District Treasury Officer (DTO)/ Treasury Officer (TO) who is responsible for its proper functioning, observance of the prescribed rules and procedures and timely submission of all returns required/ prescribed by the Government, the Accountant General and the Reserve Bank. The hierarchical structure of the Department of Treasuries & Accounts is given below:



Similarly in UT Chandigarh, Central Treasury Chandigarh, functions under the administrative control of UT Finance Department.

1.3 Position of Treasury staff

The sanctioned strength and men in position in District Treasuries/ Sub-Treasuries of Punjab and Central Treasury UT, Chandigarh has been indicated in **Annexure-I**

1.4 Computerization

As per quarterly Status Report provided by the State Government, all the 21 District Treasuries and 76 Treasuries are computerized.

At present the IFMS developed by NIC (National Informatics Centre), Punjab is operational in the state.

1.5 Source of criteria

Source of criteria for the inspection of District Treasuries/Central Treasury and Treasuries are following:-

- Punjab Treasury Rule/Central Treasury Rule (for Central Treasury)
- Punjab Civil Service Rules
- Punjab Financial Rules
- Circulars/Amendments issued by the Govt. from time to time

1.6 Scope of inspection

District Treasuries/Central Treasury and Treasuries were inspected with the following objectives to ascertain:

- Whether adequate internal control measures were in place and being adhered to.
- Whether rules prescribed by the competent authority in the matter of financial transactions were duly observed.
- Whether accounts were properly maintained.
- Whether orders in force regarding the custody and handling of valuables in Treasuries were adhered to.

PART-2

SHORTCOMINGS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Outstanding DC Bills (Detailed Contingent Bills) amounting to ₹5768.04 crore

Rule 2.10 (7) (b) (5) of PFR (Punjab Financial Rule) Vol-I stipulates that no money should be drawn from the Treasury unless it is required for immediate disbursement and every DDO (Drawing and Disbursing Officer) incurring expenditure from the Government revenue should be guided by high standard of financial propriety. Further, as a general rule, funds should be drawn through AC Bills only for contingent unforeseen expenditure which cannot be planned in advance and only for petty amounts.

As provided in Note-2 under Rule 274 of PTR (Punjab Treasury Rule), every Disbursing Officer shall record a certificate at the foot of the bill that there are no DC Bills (Detailed Contingent Bill) pending with him. Further, Note (4) below said Rule clarifies that a certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate. However, State Finance Department (Finance Budget-1 Branch) vide letter No.8/1/2016-5FB1/875356/1 dated 11th November, 2016 has relaxed the time period for submission of DC Bill to six months. The Treasury Officer, before encashment of such bill shall verify compliance of these rules cited above.

Non adherence of the above-stated rules resulted into huge pendency of DC Bills. The reasons of pendency are explained below:-

- There is lapse on the part of DDOs as AC Bills are being drawn by DDO without fulfilling the requirements mentioned under Note-2 below Rule 274 referred above. This further implies that the money is not being drawn for immediate requirement and is rather kept out of Govt. Exchequer in contravention of Rule 2.10 (7) (b) (5) of PFR referred above.
- There is lapse on the part of Treasuries as adherence of provisions under Note-4 below Rule 274 of PTR is not being ensured. It has been noticed that DTO/TOs have passed a number of AC Bills in respect of one DDO despite pendency of older AC bills as detailed in **Annexure –II**.

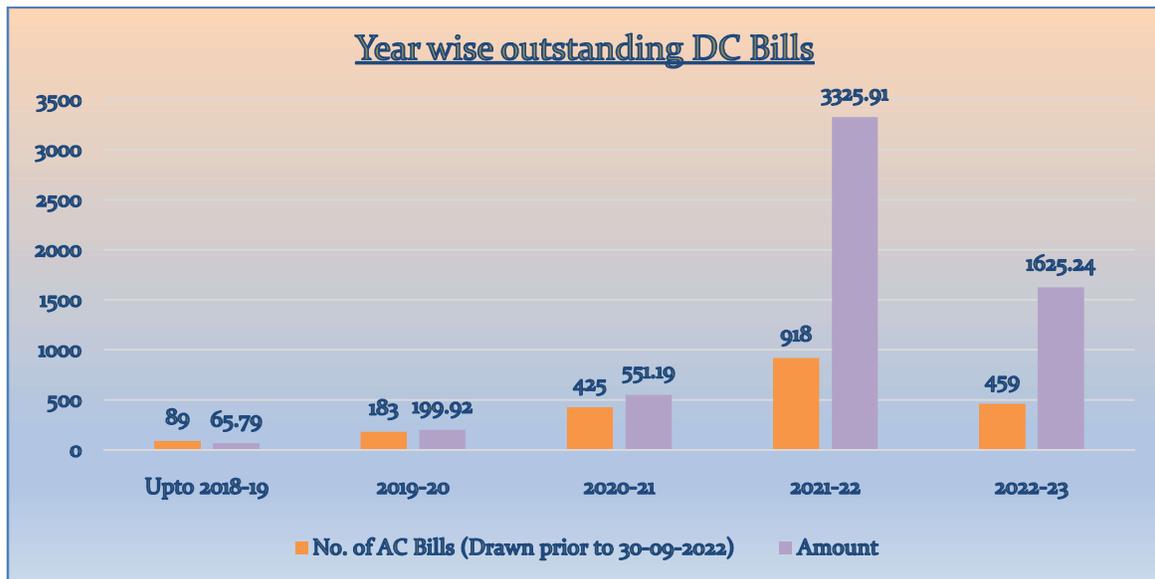
At the end of the financial year 2022-23, 2074 number of DC Bills amounting to ₹5768.04 crore (Annexure-III) were still pending. Out of these, 459 numbers of DC Bills amounting to ₹1625.24 crore pertain to financial year 2022-23 *which have been drawn prior to 30th Sep.2022*. Further, during the year 2022-23 a total of 1749 AC bills amounting to ₹ 6073 Crore have been drawn (Annexure- IV). Year wise breakup of the outstanding DC bills is given below: -

Table 1: Position of outstanding DC Bills

Year of Drawl of AC Bills	As on 31.03.2022		As on 31.03.2023	
	No. of AC Bills	Amount (In Crore)	No. of AC Bills (Drawn prior to 30-09-2022)	Amount (In Crore)
2013-14	3	3.44	3	3.44
2014-15	14	15.01	13	11.02
2015-16	7	6.47	6	3.26
2016-17	22	15.94	15	5.63
2017-18	13	11.34	9	11.25
2018-19	61	61.14	43	31.19
2019-20	298	721.02	183	199.92
2020-21	814	898.53	425	551.19
2021-22	512	2409.13	918	3325.91
2022-23	-	-	459	1625.24
Total	1744	4142.06	2074	5768.04

One important issue to be noticed in the above report is that there are outstanding AC bills which pertain to the year 2013-14 even and no clearance has been made in whole of the last year.

Diagram 1: Year wise outstanding DC Bills (As on 31.03.2023)



2.2 Delay in Submission of Monthly Accounts

As per Rule 61 of P.T.R. Vol-I, District Treasuries are required to submit the first List of Payment with connected vouchers/schedules complete in all respect between 13th to 17th of the same month changed subsequently to 18th to 21st from account month February 2022 onwards and second list by 8th of the following month. But during the accounts for the months of 04/22 to 03/23, the treasury accounts have been submitted late by the treasuries as per details given in (**Annexure-V**).

2.3 Operating Wrong Head of Accounts (HOA)

2.3.1 Booking of expenditure of GIS Insurance/Final payment under wrong head of account.

Under Group Insurance Scheme of Punjab Govt, the Insurance amount is to be paid to the nominee of deceased employee from insurance fund of GIS i.e 8011 00 107 01 and GIS final payment is to be made to Punjab Govt retired employee from saving fund of GIS i.e. 8011 00 107 02 but during test check of record of GIS Insurance/Final payment of the DTOs/TOs it was revealed that the expenditure of GIS Insurance/final payment has been booked under wrong head due to which true picture of expenditure cannot be ascertained. A few instances noticed during test check are noted in **Annexure -VI**.

The above stated detail shows that expenditure amounting to Rs 8,25,500/- has been booked wrongly under 8011 00 107 01 and Rs. 2,25,000 has been booked under 8011 00 107 02 which should have been booked under 8011 00 107 02 and 8011 00 107 01, respectively. While authorizing payments it is the responsibility of the DTOs to ensure the booking of expenditure under correct head.

2.3.2 Irregular deposit of LIC fund under deposit head 8443.

During test check of record of DTO Patiala along with sub treasury with respect to deposit/ PLA/RD for the period under inspection 2021-22, it has been found that LIC amount deducted from the employee's salary and deposited under Major Head 8443 which needs to be remitted to LIC on monthly basis, but during the scrutiny of record of DTO Ludhiana it has been noticed that at the end of March 2022 there is closing balance of 2,06,16,339/- and every month balance remain un-deposited.

These balances are legacy amount pending to be deposited. These balances pertain to different department employees and they are losing interest on this. This is serious lapse on the part of DTO Ludhiana.

2.3.3 Operating head of account 8443-103 for Public works deposits.

During scrutiny of records of DTO Mohali, it has been noticed that DTO Mohali has passed the following bills of Public Works DDOs under Head of Account 8443-00-103-00-00-70-01:

Table-2: Operating wrong head of account (MH 8443)

Sr. No.	Payee Name	DDO Code	Amount (in ₹)	Head of account used for payment
1	OASIS Technocons Limited	SAS00/0612	19,500	8443-00-103-00-00-70-01
2	Homeland Buildwell Pvt Ltd	SAS00/0074	2,41,500	-do-
3	SRG Builders	SAS00/0623	75,292	-do-
4	J V Enterprises	SAS00/0615	43,457	-do-
5	Survinder Singh	SAS00/0612	22,600	-do-
6	Balwinder Singh	SAS00/0612	1,04,000	-do-
7	Survinder Singh	SAS00/0612	17,400	-do-
8	Balwinder Singh	SAS00/0612	1,61,828	-do-
9	Metal and Wood Crafts	SAS00/0615	1,98,334	-do-
10	Metal and Wood Crafts	SAS00/0615	8,86,419	-do-

The above payments are related to security deducted from the Works bill of PWD contractors which as per provisions of Account Code Vol-III, the same should be deposited with treasury under 8443-108-Public Works Deposit and thereafter, should be released from the same head of account. However, the above securities have been released from 8443-103. Also, no ledger/account is being maintained in the treasury office to verify whether the concerned security which is being released has been deposited or not. Moreover, the sanction for Rs. 2,41,500/- at Sr. No. 2 is incomplete as it is not clear from its sanction whether the amount released is security deposit or not.

2.3.4 Pensionary benefits drawn from wrong head of account.

During the test check of the record of DTO Ludhiana it has been found that pensionary benefits in some cases have been drawn from revenue expenditure heads and in some cases non-pensionary benefits drawn from 2071 (Pensionary benefits head) which is against codal provisions. DTO Ludhiana has passed the bills without any check which is lapse on the level of DTO. Moreover, checks should be available in IFMS to stop these irregular payments.

Table-3: Operating wrong head of account for pensionary benefits

DDO Code	Payee Name	Account No	IFSC Code	Payee Amount (In ₹)	Voucher No	Payment Date	Form Name	HOA
LDH00/0510	PRITPAL KAUR	39985676423	SBIN0051276	1,00,000	87	25-08-2021	Ex-Gratia Bill	2071-01-101-01-00-04-07
LDH00/0510	PARMJEET KAUR	40240996110	SBIN0011897	1,00,000	88	25-08-2021	Ex-Gratia Bill	2071-01-101-01-00-04-07
LDH00/0510	PARAMJIT KAUR	50100453224632	HDFC0001320	560,900	03	25-11-2021	Leave Encashment Bill	2235-60-200-02-00-04-05

2.4 Other Irregularities in preparation of Accounts

During preparation of Monthly Accounts, following shortcomings were noticed:-

i. Clearance of e-Kuber Suspense:-

After the implementation of e-Kuber system in State Treasuries from the month of 08/18, there has been a difference in the RBD supplied by the State Treasuries and PSB reports from RBI. The major reason for the difference was the accounting of failed transactions which could not be processed by e-Kuber due to some missing information e.g. IFSC Code, name mis-match, wrong account number etc. in a particular bill. Although the issue has been resolved after the account month October 2022 due to implementation of new accounting system for failed transactions, the older items still needed to be settled.

The treasury-wise position of outstanding Debit and Credit balances under 8658-102-e-Kuber suspense is attached as **Annexure-VII** for your reference and all the concerned treasuries may be directed to clear the outstanding balance at the earliest.

ii. Challans not being submitted: -

Challans under the Major Head “7610-Loans to Govt. Servants” House Building Advance, Motor Conveyance Advance, and Computer Advance amounting to ₹3,85,571, ₹10,395 and ₹950 respectively have not been supplied to this office. The challans for the period ranging between year 2000 to 2003 pertaining to Ropar treasury have been a matter of concern, especially after their letter no. 3480 dated 6th September 2021 wherein they stated that as per the intimation received from the DDO, the record up to the year 2010 has been destroyed. The matter was taken up with

the O/o Director (T&A) by this office who directed the Ropar Treasury to arrange the information with any other surviving record vide its letter dated 01st December 2021.

This may lead to a delay in issuing NOC to the State Government employees after the completion of their recovery.

Moreover, after the introduction of new IFMS, receipts pertaining to Major Head 7610- Loans & Advances to the Govt. servants HBA, MCA and Computer advance could not be adjusted in this office as no details of the loanees have been provided to this office despite repeated telephonic and written communication at all levels. Majority of such challans pertain to Ludhiana Treasury and there seems to no action on the part of the Treasury to get this information arranged to this office considering this matter has been discussed in all the meetings and 14 letters at different levels have been issued. Details of awaited challans is in **Annexure- VIII**.

iii. General Irregularities:-

- Revised accounts are not submitted properly as Major Heads of Accounts are neither mentioned in the forwarding memos nor in the revised accounts in list of payment and cash account sent by the Treasuries.
- The requisitions received from Treasuries are not accompanied with the revised schedules and sometimes neither the old or revised schedules are sent to this office.

2.5 Irregularities relating to expenditure on Pensionary Benefits

Following irregularities were noticed relating to expenditure on Pensionary Benefits:-

- Reconciliation under head 2071- Pension and other retirement benefits and 0071- Contribution & recoveries towards pension is not being done between 18th and 25th of each month.
- Unpaired list of First payment of pension, commutation and Gratuity is being supplied to the concerned DTO'S regularly but only some treasuries are responding for pairing the Vouchers.
- Only some treasuries are mentioning Vouchers number and month of payment on Bank Scroll.
- Individual voucher wise soft / hard copy of First payment of pension, commutation and Gratuity order may be supplied for pairing purpose.
- Commutation and G.O. authorities issued by this office should be returned to this office after payment as paid vouchers indicating voucher no. and accounting month.
- Information regarding six monthly statements of cases, failure to draw pension and other retirement benefits are not being supplied by many treasuries.

- Revised monthly account of first list of DTO (mail not received), the revised amount / vouchers should be shown in second list only should be intimated separately and the same may also be intimated to Book Section.
- Information regarding six monthly statements of cases, failure to draw pension and other retirement benefits is not being supplied by many treasuries.

2.6 Rush of expenditure in the 4th quarter of the financial year

As per instruction issued by the Punjab Govt. from time to time, rush of expenditure towards the end of the financial year is regarded as a breach of financial propriety. An expenditure more than 20% in March and 50% in the 4th quarter of the total annual budgetary expenditure of financial year is deemed as rush of expenditure. A review of head-wise expenditure incurred during the year 2022-23 reveals that there was an unusual rush of expenditure during 4th quarter & the month of March, 2023. As per Major Heads detailed in **Annexure IX**, the expenditure was more than 20% in March, 2023 and more than 50% in the 4th quarter of 2022-23 as compared to the total expenditure of financial year. It also appears that bulk of expenditure was incurred in the month of March, 2023 only to exhaust the budgetary provisions and the departments as well as DTOs had not exercised proper checks to regulate even the flow of expenditure during the whole financial year.

PART-3

SHORTCOMINGS AND OTHER IRREGULARITIES OF TREASURY OFFICES (PUNJAB), NOTICED DURING INSPECTION

21 District Treasuries and 76 Sub-Treasuries (including PAO New Delhi) are functioning in Punjab & Chandigarh (**Annexure X**). All the District Treasuries/ Sub-Treasuries are banking Treasuries. As per codal provisions all the District Treasuries (DTO) are inspected annually, and Sub Treasuries (TO) are inspected biannually. During the financial year 2022-23 a total of 21 DTOs and 51 TOs (as mentioned in Annexure-X) were inspected. Test check of the records during the inspection of District Treasuries/ Sub-Treasuries in the State revealed the following irregularities: -

3.1 Irregular drawl of Funds

3.1.1 Irregular drawl of Funds into Accounts of DDOs

Under Rule 16(2) of PTR (Punjab Treasury Rules),

“Unless expressly authorized by the Accountant General, Treasury Officer shall not permit withdrawal for any purpose other than specified in Rule 16(1)”,

Which does not allow withdrawal for keeping cash in chest or in separate Bank Account by DDOs. Further Note 1 below Rule 181 of PTR states that,

“It is serious irregularity to draw amount and deposit it in the Bank at the close of the year for the purpose of showing the full amount of grant as utilized”.

During test check it was found that DDOs have drawn amount of ₹9.52 Cr (detail given in **Annexure-XI**) outside the Govt. Account irregularly. The amounts are being withdrawn in the following ways:-

1. Making the demand draft in favour of DDO itself.
2. Transferring the money to DDO himself or another DDO through ECS.

The said amount, which is kept outside the Govt. Accounts, is violation of system of cash flow and may result in misappropriation/Diversion of funds. As the end beneficiary of the amount so drawn is not known hence the correctness of the payment can also not be ascertained.

Keeping the amount outside the Govt. Accounts and utilizing the same in the next financial year is against the instructions issued by the State Govt. vide letter No 15147/80-FE-IV (2)5174 dated 15-06-1988 which clearly stipulate that the unutilized balance shall not be available for utilization after the close of the financial year.

3.1.2 Irregular drawls of Salary Bills

It has come to the notice of inspection party that Executive Engineer, Water Policy Evaluation Division (WPED) SAS Nagar (DDO Code SAS 000063), newly created office started submitting bills from 06.02.2021. Salary bills mentioned below were paid which contain the following irregularities:-

1. Salary of employees is required to be drawn against sanctioned posts. It has, however, been noticed that salary of Superintending Engineer has been drawn from division office without sanctioned post.
2. The salary was paid for the period 02/2021 to 05/2021. Out of this the salary of 02/2021 to 04/2021 was required to be prepared as arrear bill and only salary of 05/2021 was to be prepared as regular salary bills (Rule no. 253 of PTR).
3. First salary bills of employees in an office are required to be supported by Last Payment Certificate (LPC) and joining reports which were not found submitted with bills (Rule no. 21 of PTR). Details of vouchers are given in the table below:

Table 4: Irregular Salary bills drawn.

Sr. No.	Bill No.	Voucher No.	Vr. Date
1	211800006310008	55	22-06-2021
2	211800006310001	45	16-06-2021
3	211800006310003	44	16-06-2021
4	211800006310004	47	16-06-2021
5	211800006310006	48	16-06-2021
6	211800006310002	49	17-06-2021
7	211800006310007	56	22-06-2021

3.2 Shortcomings in DepositAccounts

3.2.1 Discrepancies in Lapsed Deposit

As per Rule 380(1) of PTR Volume I,

“Deposit balances unclaimed for more than three complete financial years shall, at the close of March in each year, be credited to the Government deposits and balances thus lapsing, the Treasury Officer will submit to the Accountant General immediately after 31st March a list prepared in accordance with the directions contained in the Account Code Volume IP”.

During the test check of records of Revenue Deposits/Civil Courts Deposit of DTO /TO and lapse statement submitted to AG Office, it was noticed that amount detailed below in **Annexure–XII** was not included in lapse deposit statement submitted to A.G.(A&E) Punjab, Chandigarh as on 31st March 2022.

3.2.2. Shortcomings in Plus and Minus Memorandum

In terms of Rule 395 of PTR Vol. I, a Pass Book in form P.T.R. 60 shall be kept for each personal deposit account. It shall be the duty of the Administrator of the fund to see that the Pass Book is sent to the Treasury Officer at least once a month and balanced. Further, in terms of Rule 396 of PTR Vol. I, pass books of PLA/PDA accounts are required to be verified by the District Treasury at least once a month and certificate to this effect is recorded in the ledger. Further, in terms of Rule 411 & 412 of PTR Vol. I, A plus and minus memorandum shall be prepared and submitted to the Accountant General as specified in Accounts Code, Volume-II and the balances at credit of each Local Fund shall be verified at the end of the year by the Treasury Officer and should be matched with the balance on Accountant General's Book.

During the test check of plus and minus memorandum submitted to AG office, it was noticed that there was difference in figures recorded in PLA Ledger of Treasury vis-a-vis figures sent to A.G. Office (Detail attached in **Annexure-XIII**). Due to this mismatch in the figures of PLAs the exact position of the account balances cannot be ascertained.

To overcome this recurring problem, it is suggested that all the treasuries may be directed to supply their plus minus memos in time and get the balances reconciled with the O/o A.G. (A&E) Punjab Chandigarh.

3.2.3. Non Verification of Personal Ledger Account's Passbooks

Rule 395 of PTR Vol-I lays down that, it shall be the duty of the Administrator of Personal Ledger Accounts to see that the Personal Ledger Accounts Passbook is sent to the DTO at least once in a month for verification of balances. Similarly Rule 396 ibid provides that the DTO shall be responsible to see that the entries on each side of the Pass Book are correctly recorded, total balance struck and agreed with the Treasury Account. These codal provisions were, however, not found complied with, by the Treasuries as per details in **Annexure-XIV**.

3.2.4. Non Closure of Inoperative Personal Deposit Accounts

In terms of sub-rule (2) of Rule 380 of PTR Vol. I, if a Personal Deposit Account, not being a Personal Deposit Account created by debit to the consolidated Fund of the State is not operated upon for a period of five complete financial years the same shall be closed by the Treasury Officer by credit to the receipt head of the Department concerned. During checking of PDA/PLA record maintained by the District Treasuries it was noticed that the Personal Deposit Accounts maintained by DTOs are in-operative for more than five years, but the same have not been closed so far in contravention to the provisions.

Table-5: Inoperative PDAs not closed.

Sr. No.	PLA/PDA Account holder	DTO/TO	Irregularity Noticed
1.	Govt. Poly Tech G.T.B Garh, Moga	Moga	Accounts in-operative since 04/2012
2.	800/08 Abiana	Moga	Accounts in-operative since 04/2011
3.	I.T.I. Boys (Nawanshahr)	Nawanshahr	Accounts in-operative since 01/2017

3.2.5. Inconvenience in maintaining CD, RD Ledgers (receipt as well as withdrawl) under MH 8443.

During test check of record of RD/CD/ Deposit ledgers at differencnt treasury offices it has been noticed that DTOs are either not maintaining or improperly maintaining the Ledger Accounts of Civil deposit/ RD etc. as in new IFMS all the receipts are being accounted far by nodal treasury i.e. DTO, Chandigarh. But still there is reporting system in IFMS through which each treasury can download the receipt details in 8443 and maintain the ledger. Due to non-maintaining of these ledgers withdrawals of DDOs cannot be verified and plus minus memos can also not be verified. In some cases DDOs deposited the amount via e-challan but are not able to withdraw the same due to non-mapping of deposit.

To reduce the problem it is suggested that DTOs may be issued clear instructions for continuing the maintenance of Deposit Ledgers and update the same after retrieval of the data from IFMS itself, otherwise there will be mismatch in the balances maintained by the DTOs. Further, a well versed mechanism should be developed so as to reconcile the figures accounted for by the DTO Chandigarh and DTO concerned.

3.3. Issues related to Pensionary Benefits

3.3.1 Double payment of Ex- Gratia amounting to ₹1,00,000

Test check of final Ex-gratia payment sanction for the period under inspection, it was noticed that payment of Ex-gratia final payment were paid twice in following cases: -

Table-6: Double Payment of Ex-Gratia

DDO Code	Payee Name	Account No	IFSC Code	Payee Amount (In ₹)	Vr. No	Payment Date	Form Name	HOA
ROP00 /0606	Sapinder Kaur	65011268000	SBIN0050082	1,00,000	54	10-12-2021	Ex-Gratia Bill	2235-60-200-02-00-04-07

ROP00 /0606	Sapinder Kaur	65011268000	SBIN0050082	1,00,000	63	07-10- 2022	Ex- Gratia Bill	2235-60-200- 02-00-04-07
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As per the relevant provisions the beneficiary of the Ex-gratia amount is entitled for only once, but in the above listed case the payment of Ex-Gratia amount has been twice which is a serious lapse on the part of DDO as well as DTO, as the required checks have not been applied at the respective levels in the DTO Office. Further such lapses lead to extra financial burden on state exchequer.

3.3.2 Non-transfer of PPO to the Public Sector Banks

In accordance with the instructions contained in the Punjab Govt. letter No. FPPC/2003/3FPPC/2476-78 dated 26.02.2003; all the PPOs (Pension Payment Orders) are required to be transferred to PSBs (Public Sector Banks). It was, however, noticed that, PPOs pertaining to the retirees were not transferred to pension disbursing banks. Rule 309 of PTR Volume I, envisages that for PPOs which are outstanding for more than six months, the DTO should inquire into the matter through revenue authorities to ascertain the cause of failure to draw pension and in terms of Rule 312(1) of PTR Vol-1, Treasury Officer is required to return to the Accountant General after every six months cases which fail to draw pension six years in the case of "Pensions for political considerations" and "Charitable allowances" and for three years in the case of other pensions, These were not adhered to by DTOs. The detail of intances noticed is in **Annexure-XV**.

3.3.3 Non-closing of A/C of Provisional Pension/DCRG

On retirement of a Govt. employee if for any reason the pensionary benefits of the Govt. employees are not sanctioned and authorized then as per Punjab CSR Vol-II Rule-9.9 Provisional Pension is sanctioned and paid to the retiree till final authorisation of pension from Accountant General.

On cessation of payment of provisional pension/DCRG, a closing entry duly attested by competent authority is required to be made in the register as regards, the following:-

- (i) P.P.O. No./C&R No. allotted by A.G. (A&E) Punjab & U.T, Chandigarh
- (ii) Total amount of P.P.O./DCRG already paid.
- (iii) N.P.C. (Non-payment certificate) after the last provisional pension payment should be recorded by Treasury Office.
- (iv) Already paid amount should be adjusted while paying final amount authorised by AG/CPAO and account of provisional pension /DCRG be closed.

During checking, it was noticed that closing entries with respect to Provisional Pension paid were not made in the Provisional Pension register against the cases detailed in **Annexure-XVI**.

3.3.4 Payment of provisional pension to guardian without verifying the age of beneficiary.

During the inspection of records in r/o Sub treasury Phillaur, it is revealed that provisional pension is being disbursed to Sh. Jaswinder Pal, guardian of legal heir of Sh. Ranjit Kumar, BDPO (Deceased) since 12/2009.

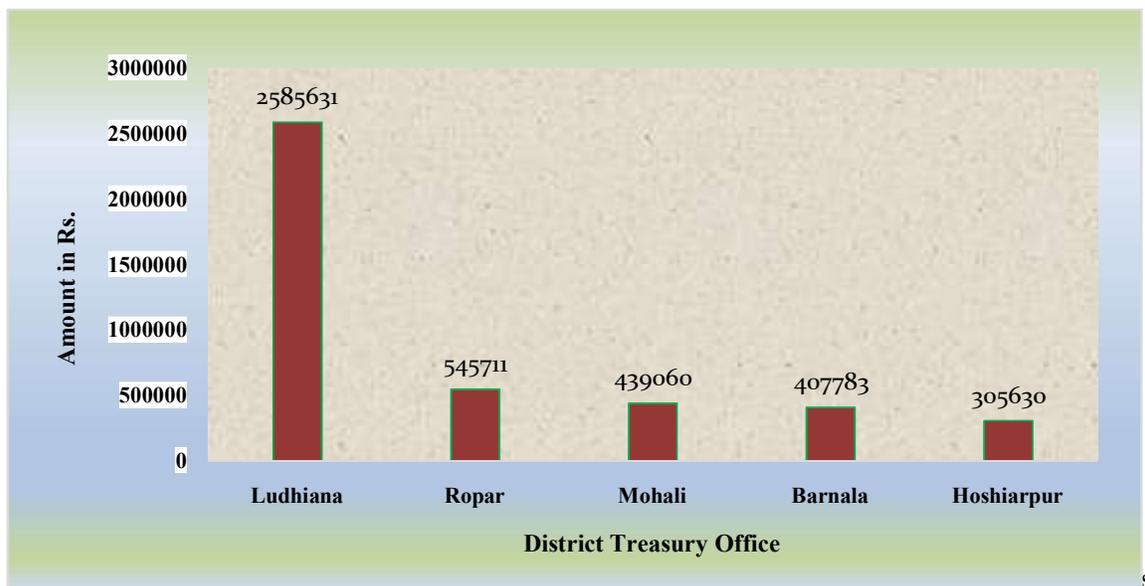
Though this provisional pension is being disbursed under rule 9.14(a) of Punjab civil services rules, Vol.II, no effort has been made by either the concerned department or DTO to establish whether the minor legal heirs of the deceased have attained the legal age and are eligible for disbursing of family pension directly to them or not. Also, as mentioned in office order of the Rural Development and Panchayats Department, dated 28.02.2013, no efforts by the department for obtaining papers related to regular pension and DCRG and submitting the same to the Pr. A.G (A&E) Punjab has been made.

It was however mentioned that observation above is related only about above matter i.e. for grant of regular family pension to the eligible family pensioner and in no way it suggests or implies discontinuation of the provisional pension to the guardian as already decided by the Hon'ble High Court.

3.3.5 Overpayment of Leave Encashment amounting to ₹53.26 lakh

On retirement, employees are entitled to receipt of the Encashment of the unavailed leave as per Government prescribed limit, in terms of CSR Vol. Rule 8.21. However, test check of records revealed that overpayments in 85 cases amounting to ₹53.26 lakh were made as detailed in **Annexure-XVII**, by DTOs/TOs against actual entitlement to the concerned employees.

Diagram 2: Overpayment of Leave Encashment (Top 5 DTOs)



One of the main reasons of these overpayments was that DTO had not checked Dearness Allowance (DA) entitlement of the retiree as per Punjab Govt. Finance department letter no. 22/8/2016-3FP-2/305 dated 06-09-2016. Another reason for overpayment is payment of revised Leave Encashment to the retirees as per revised pay based on recommendations of 6th PPC whereas there are no instructions from Govt. for revision of leave encashment to those employees who retired prior to 01.07.2021.

3.3.6 Double payment of Leave Encashment amounting to ₹45.97 lakh

On retirement, employees are entitled to receipt of the Encashment of the unavailed leave as per Government prescribed limit, in terms of CSR Vol. Rule 8.21. However, test check of records revealed that the double payments were made in cases as detailed in Table below, amounting to ₹4597584 by DTOs/TOs.

Table-7: Double payment of Leave Encashment

Sr. no.	DDO	Party Name	Account No.	Party Amount (In ₹)	Date of Payment	ECS/Token No.	DTO/TO
1	ASR00/0524	Smt Raj Kaur	50100256246489	3,28,860	18-04-2019	ASR001804190093006	Amritsar
	ASR00/0524	Smt Raj Kaur	50100256246489	3,28,860	24-04-2019	ASR002404190104009	Amritsar
2	ASR00/0609	Manjit Kaur	366701502169	4,59,866	24-12-2020	2012004252	Amritsar
	ASR00/0609	Manjit Kaur	366701502169	4,59,866	26-11-2021	2111004239	Amritsar
3	GDR04/0602	Raj Kumar	10802393959	4,61,180	30-03-2022	2203006504	Jugial
	GDR04/0602	Raj Kumar	10802393959	4,45,560	27-07-2021	2107004622	Jugial
4	GDR02/0615	Sudesh Kumari	40071266200	3,84,456	29-07-2021	2107004889	Pathankot
	GDR02/0615	Sudesh Kumari	40071266200	3,15,595	29-12-2021	2112004972	Pathankot
5	GDR02/0158	PARDEEP KUMAR	55144951158	6,11,170	28-04-2021	2104003729	Pathankot
	GDR02/0158	PARDEEP KUMAR	55144951158	6,37,170	10-07-2021	2007002341	Pathankot
6	LDH00/0601	HARINDER SINGH BAINS	919010018850363	7,47,382	05-03-2021	2103001446	Ludhiana
	LDH00/0601	HARINDER SINGH BAINS	919010018850363	3,06,306	28-09-2020	2009003838	Ludhiana
7	PTL00/0005	HARPAL SINGH	3541000408025760	5,17,021	13-05-2021	2105002881	Patiala
	PTL00/0005	HARPAL SINGH	3541000408025760	5,17,021	03-05-2021	2103001472	Patiala

8	PTL00/0655	Pal Singh	55016993060	4,37,990	03-05-2021	2103001472	Patiala
	PTL00/0655	Pal Singh	55016993060	4,29,660	19-08-2021	2108003505	Patiala
9	TRN03/0943	Balkar Singh	914010031034149	7,26,850	22-01-2021	2101003688	Tarn Taran
	TRN03/0943	Balkar Singh	914010031034149	4,35,960	25-08-2021	2108004176	Tarn Taran

3.3.7 Overpayment of GIS amounting to ₹ 3.06 lakh

All the members of GIS (Group Insurance Scheme) on retirement are entitled to receipt of the accumulated amount along with interest in respect of Saving Fund as per annuity table notified by Government every year.

However, test check of records revealed that on cessation of GIS membership by the employees, the payments were not made according to the relevant rates provided in the table of benefit of GIS and as given in **Annexure- XVIII**, in 30 cases payments amounting to ₹3.06 lakh were authorised in excess, by DTOs/TOs against actual entitlement to the concerned employees.

3.3.8 Double payment of GIS amounting to ₹ 1,87,782

All the members of GIS on retirement are entitled to receipt of the accumulated amount along with interest in respect of Saving Fund as per annuity table notified by Government every year.

However, test check of records revealed that in following case in the payment of GIS has been made twice to the beneficiary. The DTO didn't exercise the required checks in order to ascertain the correctness of the payments. The astonishing fact in this transaction was that both the payments have been made to the beneficiary in two different bank accounts. As a result of this excess payment amounting to ₹1,87,782 was authorised, by DTOs/TOs.

Table-8: Double payment of GIS

Sr. no.	DDO	Party Name	Account No.	Party Amount (In ₹)	Date	ECS/Token No.	DTO/TO
1	ASR00/0265	SWINDER KAUR	4164000402789000	51,902	25/6/2021	2106004320	Amritsar
	ASR00/0265	SWINDER KAUR	4164000402789000	51,902	25/2/2022	22004979	Amritsar
2	MOG00/0139	BHUPINDER SINGH	2001050045365	75,880	19/5/2021	2105003728	Moga
	MOG00/0139	BHUPINDER SINGH	2001050045365	75,880	31/5/2021	2105005559	Moga
3	SMO, Civil Hospital, Tarn Taran	Rajwinder Kaur	39199594509	60,000	26/11/2020	2011004292	Tarn Taran

SMO, Civil Hospital, Tarn Taran	Rajwinder Kaur	39199594509	60,000	25/2/2022	2202004952	Tarn Taran
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3.3.9 Payment of LTC to beneficiary against family pension who is already entitled for LTC on his/her own superannuation Pension.

During the test check of the Pension Scrolls of pension disbursing banks it came to notice that payment of LTC has been made twice to the beneficiaries i.e. against Family Pension also in addition to the LTC paid against his/her own Superannuation Pension. The list of such cases is attached as **Annexure-XIX**

Had both the husband/wife been working in Govt. Service they would have been entitled for LTC for himself/herself only and not for spouse. Similarly, they must not be entitled for LTC on behalf of deceased spouse (if he/she is drawing LTC for his/her Superannuation pension). The matter may be looked into and recovery, if any, may be made under rules.

3.3.10 Payment of Fixed Medical Allowance (FMA) to beneficiary against family pension who is already entitled for Fixed Medical Allowance on his/her own superannuation Pension

During the test check of the Pension Scrolls of of pension disbursing banks during the inspection of Treasuries it came to notice that payment of FMA have been made twice to the beneficiaries i.e. against Family Pension also in addition to the LTC paid against his/her own Superannuation Pension. The list of such cases is attached as **Annexure-XX**

Had both the husband/wife been working in Govt. Service they would be entitled for FMA for himself/herself only and not for spouse. Similarly, they must not be entitled for FMA on behalf of deceased spouse (if he/she is drawing FMA for his/her Superannuation pension). The matter may be looked into and recovery, if any, may be made under rules.

3.4. Late/Non submission of 1st reply of Inspection Reports

Rule 69(4) of PTR Volume-I, stipulates that the initial reply of the IRs (Inspection Reports) is required to be submitted to this office by the concerned DTOs/TOs within one months from the date of issue of IRs. It was, however noticed that, District Treasuries as detailed in **Annexure-XXI** had not observed the due date.

3.5. Non deduction of statutory deductions such as TDS /Income tax and GST on payments for hiring of services.

During the test check of establishment bills of DTOs, it is found that services were hired and contract was renewed further for supply of services of unskilled staff in DTO offices. DTOs work

as Drawing & Disbursing officer in these kinds of services. DTOs have made the payments as listed in the **Annexure-XXII** to respective service providers during FY 2021-22.

As per income tax act under section 194J payments towards fees for professional services have TDS implications @2% and similarly as per GST act @2% but said deductions such as TDS on Income tax and GST on payment to service providers have not been made by the listed DTOs, which has resulted into loss of revenue to Govt. Exchequer.

3.6. Deficiencies in Internal Control and Management of treasuries

Internal Control is a process designed, implemented and maintained by any department/office charged with governance, management and other personnel to provide reasonable assurance about the achievement of objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, safeguarding of assets, and compliance with applicable laws and regulations. Properly implemented internal controls can help streamline the processes that improve operational performance, as well as deter fraud and minimise risks of not achieving the objectives and goals. O/o Director (T&A) exercises overall administrative/controlling authority for all the District Treasuries and Sub Treasuries in the State.

It is the responsibility of the treasury

- I. To assure that transactions are carried out in accordance with the general or special authorization of the department and as per sanctions.
- II. To ensure that all transactions are correctly and promptly documented in the required records and in the accounting period during which they are carried out in order to facilitate the preparation of financial statements within the context of established accounting policies and practices.
- III. Accounts are rendered in complete and timely manner and reconciliation is done.
- IV. The Treasury Officer shall be personally responsible for the due accounting of all moneys received and disbursed and for the safe custody of cash, notes, stamps, opium, securities, and other Government property (for stamps and opium jointly with the Treasurer) and proper transparency and account ability for the stamps.
- V. To ensure that valuable items kept in the strong room are protected from unauthorized access, exploitation or disposal.
- VI. To oversee that the recorded stamps and valuable items are compared at reasonable intervals with existing items and appropriate action is taken in respect of any discrepancies.

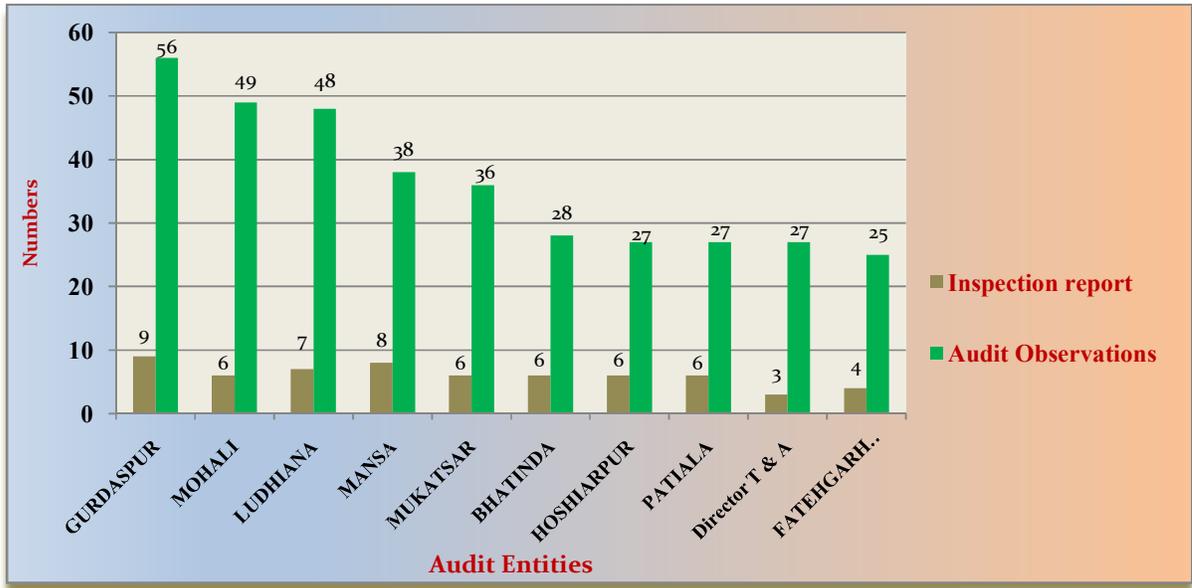
Section 18(1) (a) of the DPC Act Comptroller and Auditor General is authorised to inspect any Office of accounts of the Union and the State, including Treasuries, to obtain an assurance on the internal controls in place. While inspecting the treasuries of the State Government we assess the internal controls of the treasuries focusing on the irregularity of serious nature involving public funds, particularly that relating to mismanagement, loss, waste, nugatory expenditure or loss of revenue, serious breakdown/violation of internal controls etc.

During the inspection of treasuries of Punjab it was noticed that there are many deficiencies in internal control of treasuries (detailed in **Annexure XXIII**). Some of these are related to misclassification, incompleteness of records, improper maintenance and duplication of records. A few instances detailed as under:-

- I. Payments were made after the lapse of 3 to 14 years of retirement, without mentioning the reasons for late payment.
- II. Improper maintenance of the registers of GIS, Leave Encashment, GPF Sanctions, Provisional Pension, Bill objection registers.
- III. Strong room safety certificates were not available with some treasuries.
- IV. Stamp vendors were registered in IFMS in irregular manner.
- V. Reconciliation of the figures of DSSO (District Social Security Officers) by the treasuries in respect of the amounts withdrawn on account of Social Security Payment such as Old age pension, Widow Pension etc. was not done timely.

Early rectification of irregularities pointed out by Treasury Inspection teams would have an impact on the efficient working of the system of Treasuries and qualitative improvement in accounts. Hence, there is a need on the part of DTO/TO for prompt response to the Inspection Reports (IRs). During the year 2022-23, 21 IRs containing 318 Paras, were issued and as on 31st March 2023, 116 IRs (Including Paras related to Director (Treasury & Accounts)) containing 561 Paras (as per details in-**Annexure XXIV**) were outstanding. These included some old Paras of very serious in nature, like fraudulent/irregular draws.

Para Review Meetings were organized with DTOs with an objective to maximise the settlement of the outstanding observations after due compliance by the way of face to face discussion and decision arrived at thereafter. Still there are large number of outstanding observations in respect of DTOs, it is therefore required that necessary compliance to the same may be made and paras are settled accordingly.

Diagram 3: Outstanding IRs and Paras (Top most) as on 31st March 2023

Maintenance of the records is most important requisite to ascertain the correctness of the work carried out at the treasury offices, but During test check of record of DTO Fatehgarh Sahib, the Soft copy (Txt. Or Excel file) of Bank Scrolls of Pension in r/o Punjab National Bank for the period March-2022 were not provided due to which the correctness of the pension payments by the bank concerned could not be ascertained.

3.7. Non-obtaining Challans of GST/EPF/ESI from the Contractor for payment against outsourced staff.

During course of audit, it has been noticed that certain service providers are hired for providing services/manpower by DTO Faridkot, Gurdaspur, Muktsar and Sangrur. Payments are being made to the contractor/service providers on regular basis. But in the said payments following discrepancies have been noticed:-

- i. While concluding a contract, it is the duty of DDO to check/obtain the Challans against GST/EPF/ESI paid by the contractor. From the office copies of the pay bill, it has been noticed that no such Challan has been obtained from the contractor to ensure that concerned contractor is actually paying GST/EPF/ESI claimed in his bill.
- ii. GST No. has not been mentioned in the bills of Gray Hounds Security & Placement Services, Faridkot.
- iii. Further, this agency is also not claiming EPF and ESI in their bills. This implies that agencies have not registered their employees for EPF and ESI.

As per the relevant provisions of ESI and EPF necessary subscription of the employees hired by the contractor is compulsorily to be deposited accordingly.

3.8. On Board Reconciliation of Memorandum of Errors (MoE) of GST.

The Goods and Service Taxes was rolled out w.e.f. July 1st, 2017 and subsequently the process of online Memorandum of Errors (MoE) has also been put in place for addressing the reconciliation issues arising in the context of GST transactions. In the meeting held between the State accounting authorities for GST and AG office, along with O/o Pr. CCA, CBIC and O/o C&AG on April 15, 2019 under the Chairmanship of Secretary, Department of Revenue (DoR), it was decided by the DoR that State Governments would complete the MoE integration process by September 30, 2019. Regional office of RBI vide its letter dated 22-12-2020 & 24-02-2021 intimated that the State Government of Punjab have not even started testing for online reconciliation of MoE and it would not be possible for them to reconcile the MoE manually after 31-03-2021. Thereafter DTO Ludhiana was nominated as nodal authority for receipt and reconciliation of GST. But, no reconciliation has been done so far. If On-board MoE (Memorandum of Error) is implemented by the State Government the reconciliation can be done and operational risk can also be minimized.

PART-3A

SHORTCOMINGS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF CENTRAL TREASURY OFFICE, UNION TERRITORY CHANDIGARH

3.A.1 Irregular drawl of AC Bills

As per instructions contained in Central Treasury Rules 308 to 310 the AC bills are to be accepted and honoured only after settlement of previous drawn AC Bills. During test check of the record of the Central Treasury UT, Chandigarh, it was found that subsequent AC bills drawn without settlement of previous AC bills. 42 number of AC Bills amounting to ₹9.74 crore (Annexure-XXV) were pending.

3.A.2 Outstanding Inspection Reports and Paras

In order to ensure rectification of irregularities pointed out by Treasury Inspection teams, efficient working of the system of Treasury and qualitative improvement in accounts, there is a need for prompt response to the Inspection Reports (IRs) on the part of Central Treasury U.T.Chandigarh. However, as on 31st March 2023, 3 IRs containing 20 Paras were outstanding (details in table below).

Table-9 : Outstanding Inspection Reports and Paras

Sr.No.	Year of Inspection Report	Outstanding Para
1	04/18 to 03/19	1
2	04/20 to 03/21	1
3	04/21 to 03/22	18
Total	3	20

3.A.3 Overpayment of Leave Encashment of ₹1,53,259 and incomplete details of documents

During the test check of Leave encashment payment sanctions for the Financial Year 2021-22 it has been noticed that in some cases over payment have been made and details in some sanctions were incomplete: -

Table-10 : Overpayment of Leave encashment

Sr. No.	Sanction No. of the Register	Name Sh./Smt./Ms.	Amount Paid (in ₹)	Amount due (in ₹)	Excess Paid (in ₹)	DDO	Remarks
1.	805	Vijay Pal, Mali	65,940	58,811	7,129	Executive Engineer Horticulture Division	DA rate should be taken 164% in the

						NO. 2 Chandigarh	calculation
2	912	Shashi Arora, Lecturer	11,03,54 0	9,57,410	1,46,13 0	Director Technical Education UT Chandigarh	DA rate should be taken 90% in the calculation.
Total					1,53,259		

3.A.4 Overpayment of CGEGIS of final payment ₹ 6,304

During test check of final CGEGIS payment sanctions of Central Treasury, UT, Chandigarh for the period under inspection, it was revealed that payment of CGEGIS final payments were overpaid in the following cases:-

Table-11 : Overpayment of CGEGIS

Sr. No	Name Sh./Smt	Amount Paid (in ₹)	Amount due(in ₹)	Excess Paid(in ₹)	DDO
1	Jatinder Singh, Superintendent Grade II	68,873	67,988	885	Director Health & Family Welfare, Chandigarh Administration
2	Didar Singh, Inspector No 798/CHG	65,340	59,921	5,419	Superintendent of Police Hqrs, for Director General of Police, Union Territory, Chandigarh
	Total			6,304	

3.A.5 Improper maintenance Records.

Pension Rules provide that Provisional Pension Records of all the retired Govt. officers/officials are required to be maintained. In this regard Scrutiny of Provisional Pension Registers revealed that the latest orders have not been pasted and updated in the Register. Improper maintenance of the records may lead to wrong/overpayment to the beneficiary.

Table-12 : Provisional Pension Register Discrepancies

Sr. No.	Name of Pensioner	Date of order in Register	Department from which retired	Rule under which pension sanctioned	Remarks
I.	K.K.Jerath	11/09/2020 &07/10/2022	Exec Engg. (W&E)	9.14	Payment made during 1.03.2021 to 31.08.2022 but order not pasted on register
II.	Sadhu Singh	1.12.2020	Exec Engg. Hq	NA	Rule not mentioned in orders and, not mentioned about any enquiry against

					him.
III.	Karnail Singh	26.11.2019	CTU	9.14	Pension paid for 11/19 but order permit pension for the period 01.01.2020 to 31.12.2020
IV.	Subhash Chander Sharma	06.10.2022	CP Divn No 2(R)	9.9 & 9.14	Both rules quoted, not mentioned, if any enquiry against him.

Further it has been observed that certain other records such as Bill Objection Register, Ex-Gratia Payment Register, RD/CD/ED Ledger. Maintenance of the records in the treasury is a pre-requisite to ensure close watch on the payments been made and to ensure that no double payment is made to the beneficiary. In absence of efficient record management, the probability of wrong/double payment cannot be ruled out. This may be looked into and record maintained accordingly.

3.A.6 Payment of GPF (Final Payment) before retirement

During the course of conducting the test check of GPF Final Payments it was noticed that Sh Rajpal Singh Punia, holder of GPF account number CH-MED-1678 is not retired and still working in the department but Final payment of GPF was passed on 11/03/2022. This instance was the result of test check hence all such cases may be reviewed.

3.A.7 Late opening of PRAN (Permanent Retirement Account Number).

During the course of conducting the test check of NPS details, following observations were noticed: -

- a. As per rules DOPT notification No 25014/14/2001-AIS (II) dated 08-09-2009 Para No. 6 “Recoveries towards Tier I contribution will start from the salary of the month following the month in which the member of the service has joined service”. However, 8 out of 402 employees whose PRAN generated during 2021-22, subscription has not been deducted, as per this notification. It is also observed that various employees who have joined as early as 01-05-2011, 01-08-2015, 30-05-2019 but NPS is not deducted accordingly. However, As per MOF, Deptt of Fin Services, Notification F.No. 1/3/2016-PR dated 31-01-2019 page 4 points (x) (xi) and (xii) are required to be implemented on priority basis.

- b. During the verification of records, it was observed that NPS was not deducted from Salary of 193 employees of DDO Inspector General of Police as per MOF Deptt. Of Eco Affairs, notification F.No. 5/7/2003-ECB&PR dated 22-12-2003.

The above instances are the result of test check. Similar cases may be reviewed and corrective measures may be taken under intimation to audit.

3.A.8 Deficiencies in submission of Monthly Accounts

The codal provisions and due dates are to be adhered to while submitting Monthly Accounts to A.G. Office. Following discrepancies were noticed:-

- It is pertinent to mention that due date for submission of monthly account by Treasury is 5th of the following month, but in most cases, there is a delay in submission by 2 to 3 days. Further, during the scrutiny of monthly account, many repeated misclassifications were always found in the treasury accounts.
- As vouchers of monthly account are submitted by Central Treasury, UT Chandigarh, some vouchers were found missing from monthly accounts which were submitted by the treasury later. List of vouchers which were missing but still not submitted by treasury is attached as below:-

Table-13: List of Missing Vouchers for April 2021 to March 2022 (Amt. more than ₹50 Lacs)

Sr. No.	Voucher Number	Major Head	Amount (In ₹)
1.	9369	4210	1,23,75,327
2.	33753	2202	55,51,928
3.	29069	3055	4,23,77,000

- Every month it has been found that some schedules are missing from vouchers and for this every month a letter along with list of missing schedule has been sent to the Central Treasury UT Chandigarh for its submission to this office. Further, there are some important issues where cooperation from the Central Try.Chandigarh is needed, the same are listed as below:

Table-14 : Issues related to Central Treasury

Sr. No.	Head of Accounts	Action required to be taken
1	8782-102-01 Cash Remittance	The PW Divisions and Estate Office, UT, Chandigarh should reconcile the figures monthly and difference, if any, may be rectified immediately
2	8782-102-02PW Cheques	In this regard it is stated that some Divisions had issued

		<p>cheques but not cashed in their accounts. Also some divisions did not cashed Cheques but shown cashed in their account which is serious irregularity in maintaining the accounts and need to be rectified. The balances need to be reconciled and correction in accounts by PW Divisions in consultation with T.O. In this regard, various divisions furnished the details to the treasury but no action has been taken so far to clear the unsettled balances.</p>
3	8443-Civil Deposit	<p>Some time figures submitted to this section do not match with A/c cell figures, thereby creating a difference between figures of A/C section and Compilation section.</p>
4	8443-108PWD Deposit	<p>The figure under this Head may be reviewed periodically with PW Divisions. Receipt challan under Head 8443-108 may be incorporated DDO wise on PFMS, so that concerned DDO may check the status of receipt.</p>
5	Miscellaneous	<p>While passing of bills, Head of account is not checked by the treasury which results in misclassification of figures.</p>

PART-4

IT CONTROL AND IT SECURITY

Government of India, Ministry of Finance in July 2010 floated a scheme for Mission Mode Project (Treasury Computerization) under the NeGP (National E-governance Plan) with the objective to support the State/UT Governments to computerize their treasury function and integrate the same with the stake holders such as state finance department, RBI, agency banks etc including Accountant General Offices for minimal reconciliation and feeding of treasury data, facilitation of pension payments and web-based citizen's queries regarding receipts and expenditure.

With effect from 01.04.2020 the IFMS developed by NIC is in operation in the state. The following observations were made which respect to IFMS during the course of inspection for the period 2021-22:-

4.1 Shortfalls in IFMS.

Government of India, Ministry of Finance in July 2010 floated a scheme for Mission Mode Project (Treasury Computerization) under the National E-governance Plan (NeGP) with the objective to support the State/UT Governments to computerize their treasury function and integrate the same with the stake holders such as state finance department, RBI, agency banks etc including Accountant General Offices for minimal reconciliation and feeding of treasury data, facilitation of pension payments and web-based citizen's queries regarding receipts and expenditure.

As said earlier the IFMS system developed by NIC is operational in the State w.e.f. 01.04.2020. In the said new IFMS following shortfalls have been noticed.

a) Monitoring UCs (Utilization Certificates) against GIA (Grant-in-Aid) through IFMS

GIA (Grant-in-Aid) bills are being drawn through IFMS but the monitoring of UCs against these GIA Bills is not available in IFMS. This is due to the fact that sanctions of GIA are not being captured in IFMS against which grants are drawn fully or partially. Further, the UCs against such GIA is also not being captured in IFMS. Moreover, the linkage of UCs against GIA is lacking in the IFMS. So, these are being monitored and punched manually in VLC software of this office. The provision for capturing sanctions as to GIA may be provided in the IFMS and may be made available to this office in a *comma separated value* file.

GIA bills are being submitted even after lapse of 18 months period. There is no provision in new IFMS to check the delay in submission of GIA bills.

Further, as per codal provisions no new AC bill should be drawn without clearance of previous AC bills but as per the current practice being followed there is no check imposed in the IFMS so as

to restrict drawl of another AC Bills until the previous AC Bills drawn are cleared. Similar provision for GIA bills also needs to be implemented in new IFMS system.

b) Accounting procedure for Refund Vouchers:

Data in respect of classification of corresponding receipt Major Head of Revenue expenditure Head from which expenditure was initially incurred is not being linked and captured in IFMS. It is contrary to the accounting principles. The amount should be accounted for in the books of accounts as minus receipt.

c) Requirement of e-data from IFMS:

The cash accounts and LOP of each treasury are being received in this office in hard copy duly printed from a report in the IFMS. The Summary as well as Detailed Posting is done in this office by manually punching the data again. It is requested that the requisite data may also be provided in a comma separated value file so as to upload the same in the VLC software of this office.

i. Reconciliation of Expenditure and Receipt

The details of receipt and expenditure are regularly uploaded on the web site of this office. Further, this office can also share CCO wise and Head of Account wise figures so as to be uploaded in IFMS and made available to all the CCOs for reconciliation of the same. Only the CCOs with any discrepancy may have to contact this office for remedial measures. As such the reconciliation of AG expenditure/receipt figures with State Government CCOs/DDOs can be made through IFMS.

ii. Requirements of compiled Account in respect of PWD & Forest Departments through works module in IFMS

With effect from 01.04.2013 transactions of PWD and Forest departments are being reported through the treasuries accounts instead through compiled monthly accounts by PWD & Forest departments except transaction relating to deposit works and receipts. These transactions relating to deposit work and receipt may either be submitted through treasury accounts or the complete compiled account in respect of all transactions relating to PWD & Forest may be submitted through separate modules from IFMS.

d) Mismatch in the record of Stamp in IFMS and Physical Record.

During course of audit, it has been noticed that in the instances noticed as per table below there is mismatch in the physical stock position of the Stamp Papers with that of report of Stock available in IFMS. In response to the query raised, DTOs stated that there is problem in IFMS where the stock position is not being updated after entering the indent raised. As the Stamp Papers involves a large amount of state govt. money thus any deviation in the stock position in IFMS w.r.t. physical stock position is not acceptable. This needs to be looked into.

Table-15 :Mismatch in Record of Stamps

Types of stamps	Denomination of the Stamp (in ₹)	Number as per stamp indent Record	Number as per IFMS	Difference	DTO/TO
Court Fee	5	6,24,000	6,20,160	3,840	Bathinda
Court Fee	10	7,22,520	7,17,192	5,328	
Court Fee	1,000	15,543	15,512	31	
Court Fee	500	24,069	24,059	10	
Court Fee	5,000	192	190	2	
Court Fee	20	8,52,624	8,51,904	720	
Court Fee	25,000	323	321	2	
Non - judicial	1,000	51,936	51,636	300	
Non - judicial	10,000	4,949	4,898	51	
Non - judicial	5,000	3,054	2,954	100	
Non - judicial	500	36,258	36,138	120	
Special adhesive stamps	20	5,56,704	5,56,272	432	
Special adhesive stamps	5	10,28,304	10,27,872	432	
(Court Fee)	50	1,587	990	597	Sardulgarh (Mansa)
(Court Fee)	100	1,427	988	439	
(Court Fee)	200	1,151	479	672	
(Court Fee)	300	1,359	1,357	2	
(Court Fee)	3,000	65	Data not available		
(Non Judicial)	100	4,812	4,692	120	

e) Discrepancies in Serial Nos. of the Token Register generated through IFMS.

During course of test check of the token report generated through IFMS for the Financial Year 2021-22 it came to notice that following Serial Nos. were missing from the data, the exact reasons for the same were unknown. As per DTO the missing token numbers from the series of token numbers is a problem from back end. In IFMS there should not be any probability of allocation of token numbers as there is no manual intervention in IFMS so far as allotment of token numbers is concerned. The IT system developed should be full proof with no loopholes. This issue needs to be looked into and fixed accordingly.

4.2 Deficiency in procedure of Correction of Accounts in IFMS.

Correction of Account made after the close of accounts of the month are incorporated on the basis of corrections slips issued by DTO in the month in which correction slips are submitted.

During test check of the record it has been noticed that in the treasury, the account of month to which such correction relates are de-frozen and concerned entry in corrected, which is not in

consonance with the accounting rules. Moreover, it has been seen that most of treasuries either keep their monthly A/Cs open even after rendering the same to A.G Office.

The issue was raised during inspection for the year 2012-14 for previous IFMS system implemented by TCS. In the present system also no new mechanism is developed in the IFMS to settle these accounting issues as per codal provisions.

4.3 Discrepancies in Disbursement of Superannuation/Family Pension.

During the inspection of Treasuries, it was found that, there is no watch on disbursement of Superannuation / Family Pension.

Currently IFMS is not capturing data pertaining to pensioners. DTO/TOs were only manually entering the details of pensioners in STR -35 from the PPOs issued by AG and there is non-integration of the IFMS with banks in this regard. Even there is no provision in IFMS to send STR-35 to Bank through IFMS. Pay order for the payment of Commutation Authorities, Death Gratuity, and Pension (except Provisional Pension) are not being generated through IFMS.

Further, the pension payments made by payee banks could not be reconciled electronically due to non-availability of pensioner's ledgers in IFMS.

Due to all these reasons duplicate data of pension payment is not being verified properly. During test check of bank scrolls pertaining to SBI and PNB mainly for the months of January, February & March for 2022 and 2023 in respect of pension payment, Following issues came to the notice:-

1. Disbursement of same type of multiple Pensions against different PPO (Pension Payment Order) (**Detailed in Annexure-XXVI**):-The payment of multiple pensions of same/different categories has been made to same beneficiaries against different PPO number.

2. Disbursement of Pensions to different pensioner against same PPO (**Detailed in Annexure-XXVII**):-Payment of pensions of different/same categories to different beneficiary against single PPO number in same month has been made.

3. Irregular drawl of Family/Superannuation Pension in same account (**Detailed in Annexure-XXVIII**):-Two pensioners are drawing pension in the same account. Two Pensioners can draw only their Superannuation Pension in the same account but not one superannuation and one family pension. The issue need to be looked into.

4. Booking of Pension Payment without name of Pensioner (**Detailed in Table below**):-Pensions have been paid without mentioning the name of the Pensioner in the Pension Scrolls, which is an irregularity in the pension scrolls.

Table-16 : Scrolls of Pension without name of Pensioner

Sr. no.	SB A/C No	PPO	Pensioner	Pension type	Month	Net Amount (In ₹)	Bank	DTO/TO
1	10883108302	232549/PB	MRS.	Sup. Pension	Medical Allowance	2,500	SBI	Ludhiana
2	10883108302	232549/PB	MRS.	Sup. Pension	Pension For 202201	39,507	SBI	Ludhiana
3	10883108302	232549/PB	MRS.	Sup. Pension	Pension For 202112	39,507	SBI	Ludhiana
4	10883108302	232549/PB	MRS.	Sup. Pension	Revised Under 7TH	20,949	SBI	Ludhiana

In view of the instances noticed above it is pertinent to mention that one PPO belong to one beneficiary against one category of pension i.e. superannuation or family pension as the case may be. In no circumstances payment against single PPO number to be made to multiple beneficiaries. Further as per state Govt. instruction one beneficiary is entitled for maximum two pensions (of any category) as such no payment of more than two pensions to any beneficiary to be made in any case.

Since, these were only test checks, the probability of such type of cases all across the state resulting loss of Govt. Money cannot be ruled out.

Since, pension is being disbursed through Central Pension Processing Cell (CPPC) of different banks, it is recommended that audit of Pension Paying Branches may be got done by internal audit of Dir.(T&A) and outcome of this may be apprised to this office accordingly.

4.4 Payment to different beneficiaries in same Account

As per procedure laid down in PTR the payment is to be made to the respective beneficiary only. During test check of IFMS pay order records available with DTOsit came to the notice that, the payment of multiple beneficiaries are transferred in single account. A few instances are detailed in **Annexure-XXIX**.

These are serious irregularities and may invite embezzlements by the DDOs. As these observations were resulted merely on a test check so there is probability of similar incidences all across the state which may be checked thoroughly by internal audit of Dir.(T&A).

Annexure I:**Position of Treasury Staff in Treasuries as on 31st March, 2023****(Refer to Para 1.3)****Position of Treasury Staff in Punjab Treasuries****(During The Year 2022-23)**

Sanctioned strength	Men in position	Vacant
955	485	470

Position of Treasury Staff in Central Treasury UT, Chandigarh**(During the Year 2022-23)**

Sanctioned strength	Men in position	Vacant
32	21	11

Annexure II

List of DDO who have drawn more than one AC Bill without settlement of previous AC Bill

(Refer to para 2.1)

Sr. No.	Treasury	DDO Name	No. of AC Bills	Amount (In ₹)
1	AMRITSAR	ADDITIONAL DEPUTY COMMISSIONER,(DISTRICT CENSUS OFFICER), AMRITSAR,AMRITSAR	2	68,89,000
2	AMRITSAR	ADEO FOR DEPUTY COMMISSIONER,ADEO FOR DEPUTY COMMISSIONER,AMRITSAR	5	75,00,543
3	AMRITSAR	CHIEF ENGG-CUM-DIR.(CANALS),IRR& POWER RESEARCH INSTT PB.,,AMRITSAR	2	15,00,00,000
4	AMRITSAR	DEPUTY DIRECTOR,SMALL SAVING OFFICER,,AMRITSAR	1	13,00,000
5	AMRITSAR	DEPUTY ECONOMIC & STATISTICAL ADVISOR,AMRITSAR,AMRITSAR	39	1,91,56,08,040
6	AMRITSAR	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,KAPURTHALA	1	8,78,95,143
7	AMRITSAR	DISTRICT PROGRAMME OFFICER,PROGRAMME DEPTT.,AMRITSAR	11	3,98,43,135
8	AMRITSAR	DISTRICT PUBLIC RELATION OFFICER,AMRITSAR,AMRITSAR	1	88,000
9	AMRITSAR	DIVISIONAL SOIL CONSERVATION OFFICER,DIVISIONAL SOIL CONSERVATION OFFICER,AMRITSAR	2	1,03,887
10	AMRITSAR	EXECUTIVE ENGINEER (DRAINAGE),AMRITSAR DRAINAGE DIVISION, AMRITSAR,AMRITSAR	1	3,73,00,000
11	AMRITSAR	EXECUTIVE ENGINEER (UBDC),JANDIALA DIVISION UBDC, AMRITSAR,AMRITSAR	2	14,47,00,000
12	AMRITSAR	EXECUTIVE ENGINEER (UBDC),MAJITHA DIVISION UBDC, AMRITSAR,AMRITSAR	1	57,73,00,000
13	AMRITSAR	EXECUTIVE ENGINEER,MAJITHA DIVISION, UBDC, AMRITSAR,AMRITSAR	3	20,20,836
14	AMRITSAR	PRINCIPAL,GOVERNMENT MEDICAL COLLEGE,AMRITSAR	11	17,04,21,515
15	AMRITSAR	PRINCIPAL,PUNJAB GOVERNMENT DENTAL COLLEGE, HOSPITAL,AMRITSAR	1	41,00,000
16	AMRITSAR	TEHSILDAR,DISTRICT ELECTION OFFICER,AMRITSAR	1	1,00,000
17	BARNALA	DISTRICT SOCIAL SECURITY OFFICER,DISTRICT SOCIAL SECURITY OFFICER,BARNAALA	6	75,63,950
18	BARNALA	ASSISTANT CO-OPERATIVE SOCIETY,CO-OPERATIVE SOCIETY,BARNALA	1	78,405
19	BARNALA	DEPUTY COMMISSIONER,DEPUTY COMMISSIONER,BARNALA	8	30,54,633
20	BARNALA	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR,BARNALA	10	44,87,00,000

21	BARNALA	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,,BARNALA	1	50,000
22	BARNALA	DISTRICT EDUCATION OFFICER(S),DISTRICT EDUCATION OFFICER(S),BARNALA	1	52,38,360
23	BARNALA	ELECTION TEHSILDAR,DISTRICT ELECTION OFFICER,,BARNALA	5	13,44,740
24	BARNALA	PROGRAMME OFFICER,PROGRAMME OFFICER,BARNALA	3	54,75,680
25	BHATINDA	ADDITIONAL DEPUTY COMMISSIONER,(DISTRICT CENSUS OFFICER), BHATINDA,BHATINDA	121	1,45,40,03,594
26	BHATINDA	ADDITIONAL DEPUTY COMMISSIONER,ADDITIONAL DEPUTY COMMISSIONER,,BHATINDA	1	2,85,000
27	BHATINDA	CHIEF EXECUTIVE OFFICER,ZILA PARISHAD, FEROPUR,FEROPUR	1	1,00,000
28	BHATINDA	D.S.C.O.,,BHATINDA,BHATINDA	3	1,98,35,445
29	BHATINDA	DEPUTY COMMISSIONER,BHATINDA,BHATINDA	2	12,02,54,000
30	BHATINDA	DEPUTY COMMISSIONER,RURAL DEVELOPMENT, BHATINDA,BHATINDA	4	79,51,400
31	BHATINDA	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,FEROPUR,FEROPUR	1	2,25,42,000
32	BHATINDA	DIRECTOR, EMPLOYMENT GENERATION & TRAINING OFFICER	1	10,00,000
33	BHATINDA	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,BHATINDA,BHATINDA	32	9,22,05,462
34	BHATINDA	DISTRICT PROGRAMMEOFFICER,BHATINDA,BHATINDA	4	1,29,62,000
35	BHATINDA	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,	4	6,81,290
36	BHATINDA	DISTRICT SMALL SAVING OFFICER,, BHATINDA,BHATINDA	27	7,61,53,000
37	BHATINDA	DIVISIONAL SOIL CONSERVATION OFFICER,BATHINDA,BHATINDA	3	37,90,000
38	BHATINDA	DRO FOR DEPUTY COMMISSIONER,DEPUTY COMMISSIONER, BHATINDA,BHATINDA	11	55,47,000
39	BHATINDA	SUPERINTENDENT,CENTRAL JAILS, BHATINDA,BHATINDA	2	44,43,847
40	CHANDIGARH	A.O, F&A,CENTRAL STORE, PUNJAB,CHANDIGARH	10	96,64,099
41	CHANDIGARH	ADDITIONALDIRECTOR CUM CONTROLLER / F&A,IRRIGATION BRANCH (HO),PUNJAB,CHANDIGA	1	12,35,77,003
42	CHANDIGARH	ADDITIONALDIRECTOR CUM CONTROLLER / F&A,IRRIGATION BRANCH (HO),PUNJAB,CHANDIGARH	16	91,07,92,987
43	CHANDIGARH	ADDITIONAL PROJECT DIRECTOR,RASHTRIYA UCHCHATAR SHIKSHA ABHIYAN, PUNJAB,CHANDIGARH	12	47,18,48,178
44	CHANDIGARH	ADMINISTRATIVE OFFICER,CIVIL AVIATION, PUNJAB, SCO 1068-69, SECTOR 22-B, CHANDIGARH,CHANDIGARH	1	5,634
45	CHANDIGARH	ASSISTANT CONTROLER (F & A),CULTURAL AFFAIRS, ARCHOLOGY & MUSEAMS, PUNJAB,CHANDIGARH	3	2,99,55,690

46	CHANDIGARH	ASSISTANT CONTROLLER (F & A),DIRECTOR TECHNICAL EDUCATION INDUSTRIAL TRAINING, PUNJAB, CHANDIGARH,CHANDIGARH	1	40,975
47	CHANDIGARH	ASSISTANT CONTROLLER (F & A),DIRECTOR, ENVIRONMENT & CLIMATE CHANGE, PUNJAB,CHANDIGARH	1	9,12,075
48	CHANDIGARH	ASSISTANT DIRECTOR (ELECTION), LOCAL GOVT. PB.,MUNICIPAL ELECTION, LOCAL GOVERNMENT, PUNJAB, CHANDIGARH,CHANDIGARH	3	44,16,47,847
49	CHANDIGARH	ASSISTANT DIRECTOR,YOUTH SERVICES PUNJAB, YUVA BHAWAN, SECTOR 42-A,CHANDIGARH	1	3,00,00,000
50	CHANDIGARH	ASSTT. CONTROLLER(F&A),,CULTURAL AFFAIRS ARCHAEOLOGY & MUSEUM, PUNJAB,CHANDIGARH	3	31,47,65,778
51	CHANDIGARH	CONTROLLER (F&A) CENTRAL POLICE ORGANISATION,O/O DIRECTOR GENERAL OF POLICE, PUNJAB,CHANDIGARH	11	38,58,58,246
52	CHANDIGARH	DEPUTY CONTROLLER (F & A) , DIRECTOR SC ST & BC,CHANDIGARH,CHANDIGARH	1	2,29,20,00,000
53	CHANDIGARH	DEPUTY CONTROLLER(F&A),DIRECTOR SOCIAL SECURITY AND WOMEN AND CHILD DEVELOPMENT,CHANDIGARH	31	66,65,85,000
54	CHANDIGARH	DEPUTY CONTROLLER, (F&A), DIRECTORATE OF HEALTH SERVICES (SI),CHANDIGARH,CHANDIGARH	1	1,17,800
55	CHANDIGARH	DEPUTY CONTROLLER,(F&A), HOUSING & URBAN DEVELOPMENT DEPTT, PUNJAB,CHANDIGARH	17	54,63,11,639
56	CHANDIGARH	DEPUTY CONTROLLER,(F&A), LOCAL GOVERNMENT, PUNJAB,CHANDIGARH	140	11,51,75,65,971
57	CHANDIGARH	DEPUTY CONTROLLER,DIRECTOR OF LOCAL GOVERNMENT PUNJAB, CHANDIGARH,CHANDIGARH	6	9,60,01,097
58	CHANDIGARH	DEPUTY SUPERINTENDENT,INFORMATION TECHNOLOGY & TELECOMMUNICATION, PUNJAB CHANDIGARH,CHANDIGARH	2	8,51,01,401
59	CHANDIGARH	DIRECTOR, SOCIAL WELFARE,CHANDIGARH,CHANDIGARH	39	35,79,48,000
60	CHANDIGARH	DIRECTOR,DIRECTOR WELFARE OF SC AND BC PUNJAB, CHANDIGARH,CHANDIGARH	1	50,38,000
61	CHANDIGARH	DIRECTOR,TECHNICAL EDUCATION AND INDUSTRIAL TRAINING, PUNJAB,CHANDIGARH	2	2,22,00,000
62	CHANDIGARH	DY. SECRETARY, DEPARTMENT OF POWER,PUNJAB GOVERNMENT, CHANDIGARH,CHANDIGARH	2	40,00,00,000
63	CHANDIGARH	EXECUTIVE ENGINEER (G.C.D.O.), (PSTC),IRRIGATION WORKS, PUNJAB, CHANDIGARH,CHANDIGARH	2	87,99,253
64	CHANDIGARH	JOINT SECRETARY TO GOVT. OF PUNJAB,DEPTT. OF NRI AFFAIRS, CHANDIGARH,CHANDIGARH	4	1,15,00,000
65	CHANDIGARH	LABOUR AND RECONCILIATION OFFICER,OFFICE OF LABOUR COMMISSIONER, PUNAJB, CHANDIGARH,CHANDIGARH	1	65,00,000

66	CHANDIGARH	SECRETARY,STATE CONSUMER DISPUTE REDRESSAL COMMISSION PUNJAB,CHANDIGARH	1	8,39,955
67	CHANDIGARH	SUPERINTENDENT (POWER BRANCH),DEPARTMENT OF POWER & RENEWABLE ENERGY RESOURCES, PUNJAB CIVIL SECRETARIATE,CHANDIGARH	9	1,32,44,96,000
68	CHANDIGARH	SUPERINTENDENT, TOURISM,DIRECTOROTE, DEPTT.OF TOURISM,PB.CHANDIGARH,CHANDIGARH	1	10,02,010
69	CHANDIGARH	SUPERINTENDENT,SCIENCE TECHNOLOGY, ENVIRONMENT AND NON CONVENTIONAL ENERGY,CHAND	6	10,20,00,000
70	CHANDIGARH	SUPERINTENDENT,SCIENCE TECHNOLOGY, ENVIRONMENT AND NON CONVENTIONAL ENERGY,CHANDIGARH	5	7,16,00,000
71	CHANDIGARH	SUPRINTENDENT,FOR LEGAL REMEMBRANCER & SECY.TO GOVT. OF PB DEPTT.OF LEGAL AND LEGISLATIVE AFFAIRS, PB., CHANDIGARH,CHANDIGARH	1	2,50,000
72	FARIDKOT	ADDITIONAL DEPUTY COMMISSIONER,(DISTRICT CENSUS OFFICER),MOGA	10	41,79,71,396
73	FARIDKOT	ADDITIONAL SECY.,PB.VIDHAN SABHA,CHD,ADDITIONAL SECY.,PB.VIDHAN SABHA,CHD,FARIDKOT	1	45,00,000
74	FARIDKOT	CHIEF EXECUTIVE OFFICER/D.D.P.O.,ZILA PARISHAD FARIDKOT,FARIDKOT	2	37,86,254
75	FARIDKOT	COMMANDING OFFICER,NCC (GIRLS) BATTALION IN NCC ACADEMY,MALOUT	3	28,620
76	FARIDKOT	DEPUTY COMMISSIONER,DEPUTY COMMISSIONER,FARIDKOT	1	3,00,00,000
77	FARIDKOT	DISTRICT DEVELOPMENT AND PANCHAYAT OFFICER,FARIDKOT,FARIDKOT	1	17,70,000
78	FARIDKOT	DISTRICT EMPLOYMENT GENRATION AND TRAINING OFFICER,DISTRICT BUREAU OF EMPLOYMENT AND TRAINING,FARIDKOT	1	1,18,181
79	FARIDKOT	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,FARIDKOT	6	51,53,200
80	FARIDKOT	DIVISIONAL SOIL CONSERVATION OFFICER,DIVISIONAL SOIL CONSERVATION OFFICER,FARIDKOT	1	1,55,000
81	FARIDKOT	HEADMASTER,G.H.S. AJNER,FATEHGARH SAHIB	1	4,232
82	FARIDKOT	PRINCIPAL,D.I.E.T, FARIDKOT,FARIDKOT	4	16,49,000
83	FARIDKOT	SR. DISTRICT SAVING OFFICER,FARIDKOT,FARIDKOT	2	9,50,000
84	FATEHGARH SAHIB	ADDITIONAL DISTRICT ELECTION OFFICER,FATEHGARH,FATEHGARH SAHIB	3	13,38,800
85	FATEHGARH SAHIB	B.P.E.O.,BASSI (1),FATEHGARH SAHIB	1	1,21,30,000
86	FATEHGARH SAHIB	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,FATEHGARH SAHIB,FATEHGARH SAHIB	14	42,96,41,000
87	FATEHGARH SAHIB	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER, FATEHGARH SAHIB,FATEHGARH SAHIB	1	21,93,000
88	FATEHGARH SAHIB	DISTICT & SESSION JUDGE,FATEHGARH SAHIB,FATEHGARH SAHIB	5	8,89,61,289

89	FATEHGARH SAHIB	DISTRICT DEVELOPMENT AND PANCHAYAT OFFICER, FATEHGARH SAHIB, FATEHGARH SAHIB	12	14,72,50,000
90	FATEHGARH SAHIB	DISTRICT PROGRAMME OFFICER, DISTRICT PROGRAMME OFFICER, FATEHGARH SAHIB, FATEHGARH SAHIB	12	1,98,42,583
91	FATEHGARH SAHIB	SENIOR SUPERINTENDENT OF POLICE, FATEHGARH SAHIB, FATEHGARH SAHIB	1	69,146
92	FEROZEPUR	ADDITIONAL DEPUTY COMMISSIONER (DEVELOPMENT), FEROZEPUR, FEROZEPUR	33	76,36,10,000
93	FEROZEPUR	BLOCK PAIR PRIMARY EDUCATION OFFICER-II, DHARAMKOT, FEROZEPUR	2	46,25,920
94	FEROZEPUR	CHIEF EXECUTIVE OFFICER, ZILA PARISHAD, FEROZEPUR, FEROZEPUR	13	1,53,25,721
95	FEROZEPUR	CHIEF EXECUTIVE OFFICER/D.D.P.O., ZILA PARISHAD FARIDKOT, FARIDKOT	1	50,000
96	FEROZEPUR	D.S.C.O., FEROZEPUR, FEROZEPUR	1	20
97	FEROZEPUR	DEPUTY COMMISSIONER, FEROZEPUR, FEROZEPUR	12	15,68,13,563
98	FEROZEPUR	DEPUTY DIRECTOR, EMPLOYMENT GENERATION & TRAINING OFFICER, DISTRICT BUREAU OF EMPLOYMENT & TRAINING, FEROZEPUR	1	9,66,000
99	FEROZEPUR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR, FEROZEPUR, FEROZEPUR	14	32,25,61,000
100	FEROZEPUR	DEPUTY/ADDITIONAL DEPUTY COMMISSIONER (RURAL DEVELOPMENT), FEROZEPUR, FEROZEPUR	6	1,01,44,100
101	FEROZEPUR	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER, FEROZEPUR, FEROZEPUR	15	1,52,66,892
102	FEROZEPUR	ELECTION TEHSILDAR,, DISTRICT ELECTION OFFICER, FEROZEPUR	3	17,34,200
103	FEROZEPUR	EXECUTIVE ENGINEER (PRD FAZILKA), PANCHAYATI RAJ DIVISION, FAZILKA (FZR), FAZILKA	1	14,22,000
104	FEROZEPUR	D.S.C.O., FEROZEPUR	1	97,27,328
105	FEROZEPUR	EXECUTIVE ENGINEER, ABOHAR CANAL DIVISION, ABOHAR, FEROZEPUR	12	2,64,92,83,000
106	FEROZEPUR	EXECUTIVE OFFICER/B.D.P.O., PANCHAYAT SAMITI, ABOHAR, FEROZEPUR	3	8,00,900
107	FEROZEPUR	SENIOR SUPERINTENDENT OF POLICE, FEROZEPUR, FEROZEPUR	1	1,53,90,024
108	FEROZEPUR	TEHSILDAR, JALALABAD, FEROZEPUR	1	5,14,84,125
109	FEROZEPUR	TEHSILDAR,, ZIRA, FEROZEPUR	1	5,14,84,125
110	FEROZEPUR	TEHSILDAR, FAZILKA, FEROZEPUR	1	3,40,31,750
111	GURDASPUR	A.D.E.O. DEPUTY COMMISSIONER, GURDASPUR, GURDASPUR	3	14,28,081
112	GURDASPUR	ADDITIONAL DEPUTY/DEPUTY COMMISSIONER (RURAL DEVELOPMENT), RURAL DEVELOPMENT, GURDASPUR, GURDASPUR	15	43,56,72,665
113	GURDASPUR	ASSISTANT CONTROLLER, F.A. & C.A.O., RANJIT SAGAR DAM, PTHANKOT, SHAHPUR KANDI	2	13,60,00,000

114	GURDASPUR	BLOCK PRIMARY EDUCATION OFFICER II,GURDASPUR,GURDASPUR	1	1,06,06,000
115	GURDASPUR	BLOCK PRIMARY EDUCATION OFFICER,FATEHGARH CHURIAN,GURDASPUR	1	1,06,06,000
116	GURDASPUR	COMMANDING OFFICER, 22 PUNJAB BN NCC, BATALA,BATALA,GURDASPUR	3	40,167
117	GURDASPUR	DEPUTY COMMISSIONER,DEPUTY COMMISSIONER,GURDASPUR	2	4,01,197
118	GURDASPUR	DEPUTY COMMISSIONER,GURDASPUR,GURDASPUR	3	7,20,38,000
119	GURDASPUR	DEPUTY DIRECTOR,GURDASPUR,GURDASPUR	10	56,450
120	GURDASPUR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR, HOSHIARPUR,HOSHIARPUR	2	73,04,000
121	GURDASPUR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,GURDASPUR,GURDASPUR	31	86,43,56,202
122	GURDASPUR	DIRECTOR, EMPLOYMENT GENERATION & TRAINING OFFICER	2	11,77,121
123	GURDASPUR	DISTRICTPROGRAM OFFICER,PATHANKOT,GURDASPUR	4	1,19,91,500
124	GURDASPUR	DISTRICT DEVELOPMENT AND PANCHAYAT OFFICER,GURDASPUR,GURDASPUR	1	8,01,240
125	GURDASPUR	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER, GURDASPUR	12	11,93,452
126	GURDASPUR	DISTRICT PROGRAMME OFFICER,GURDASPUR,GURDASPUR	6	4,29,96,000
127	GURDASPUR	DISTRICT PROGRAMME SPECIALIST CUM-EXECUTIVE ENGINEER,GURDASPUR,GURDASPUR	3	69,04,284
128	GURDASPUR	EXECUTIVE ENGINEER (DRAINAGE),GURDASPUR DRAINAGE DIVISION, GURDASPUR,GURDASPUR	2	3,59,50,811
129	GURDASPUR	EXECUTIVE ENGINEER (UBDC),GURDASPUR UBDC DIVISION, GURDASPUR,GURDASPUR	2	24,00,00,000
130	GURDASPUR	EXECUTIVE ENGINEER (UBDC),UBDC MADHOPUR DIVISION, GURDASPUR,GURDASPUR	2	24,00,00,000
131	GURDASPUR	EXECUTIVE ENGINEER,WATER SUPPLY AND SANITATION DIVISION,,GURDASPUR	2	5,92,95,000
132	GURDASPUR	EXECUTIVE ENGINEER,WATER SUPPLY AND SANITATION DIVISION,PATHANKOT	1	1,50,000
133	GURDASPUR	EXECUTIVE ENGINEER,WATER SUPPLY AND SANTITATIONDIVISION,BATALA	3	48,90,247
134	GURDASPUR	F.A.& C.A.O., BARRIAGE PROJECT (WORKS),SHAHPUR KANDI BARRIAGAE PROJECT, SHAHPUR KANDI,GURDASPUR	1	1,43,63,000
135	GURDASPUR	HEADMASTER,GOVERNMENT HIGH SCHOOL, BHORTH KAZICHAK,GURDASPUR	6	4,33,52,000
136	GURDASPUR	PROGRAMME OFFICER,,GURDASPUR,GURDASPUR	2	2,44,80,000
137	GURDASPUR	SR. DISTRICT SAVINGS OFFICER,SMALL SAVINGS, GURDASPUR,GURDASPUR	1	2,00,000

138	HOSHIARPUR	ASSISTANT REGISTRAR, COOPERATIVE SOCIETIES, DASUYA, HOSHIARPUR	1	1,990
139	HOSHIARPUR	DEPUTY COMMISSIONER, HOSHIARPUR, HOSHIARPUR	1	2,595
140	HOSHIARPUR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR	2	31,64,34,090
141	HOSHIARPUR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR, DEPUTY ECONOMIC AND STATISTICAL ADVISOR, HOSHIARPUR, HOSHIARPUR	27	64,26,34,029
142	HOSHIARPUR	DEPUTY/ADDITIONAL DEPUTY COMMISSIONER, ADDITIONAL DEPUTY COMMISSIONER, HOSHIARPUR, HOSHIARPUR	2	55,00,000
143	HOSHIARPUR	DISTRICT DEVELOPMENT AND PANCHAYAT OFFICER, HOSHIARPUR, HOSHIARPUR	11	5,47,94,200
144	HOSHIARPUR	DISTT PROGRAMME OFFICER, DISTT PROGRAMME OFFICER HOSHIARPUR, HOSHIARPUR	1	3,86,320
145	HOSHIARPUR	DISTRICT SAVINGS OFFICER, SMALL SAVINGS, HOSHIARPUR, HOSHIARPUR	4	1,50,50,000
146	HOSHIARPUR	DISTRICT SOIL CONSERVATION OFFICER, D S C O, HOSHIARPUR, HOSHIARPUR	5	60,57,867
147	HOSHIARPUR	DISTT PROGRAMME OFFICER, DISTT PROGRAMME OFFICER HOSHIARPUR, HOSHIARPUR	1	3,000
148	HOSHIARPUR	EXECUTIVE ENGINEER (KANDI AREA DAM), JANAURI CHOHAL CONSTRUCTION DIVISION, HOSHIARPUR, HOSHIARPUR	2	15,00,00,000
149	HOSHIARPUR	EXECUTIVE ENGINEER, INVESTIGATION DIVISION (IB), HOSHIARPUR	1	5,00,00,000
150	HOSHIARPUR	PRINCIPAL, GOVERNMENT SENIOR SECONDARY SCHOOL, PATHIAL, HOSHIARPUR	1	2,940
151	HOSHIARPUR	SUPERINTENDENT, HOME FOR AGED AND INFIRMS RAM COLONY CAMP, HOSHIARPUR	1	75,00,000
152	HOSHIARPUR	PRINCIPAL, INDUSTRIAL TRAINING INSTITUTE, HOSHIARPUR, HOSHIARPUR	1	8,40,000
153	JALANDHAR	ADDITIONAL DEPUTY COMMISSIONER, DEPUTY COMMISSIONER OFFICE, JALANDHAR, JALANDHAR	20	59,64,77,050
154	JALANDHAR	ASSISTANT AGRICULTURE ENGINEER, (IMPLEMENT), JALANDHAR, JALANDHAR	1	65,902
155	JALANDHAR	DEPUTY COMMISSIONER, JALANDHAR, JALANDHAR	3	43,84,433
156	JALANDHAR	DEPUTY CONTROLLER, (F&A), LOCAL GOVERNMENT, PUNJAB, CHANDIGARH	1	10,80,00,000
157	JALANDHAR	DISTRICT PROGRAMME OFFICER, JALANDHAR, JALANDHAR	1	1,80,000
158	JALANDHAR	DIVISIONAL SOIL CONSERVATION OFFICER, D S C O, JALANDHAR, JALANDHAR	10	4,70,73,885
159	JALANDHAR	TEHSILDAR (DISTRICT ELECTION OFFICER), JALANDHAR, JALANDHAR	1	1,24,201
160	KAPURTHALA	DEPUTY COMMISSIONER, KAPURTHALA	1	1,00,00,000

161	KAPURTHALA	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,KAPURTHALA,KAPURTHALA	11	48,84,48,340
162	KAPURTHALA	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,KAPURTHALA,KAPURTHALA	22	19,66,39,000
163	KAPURTHALA	DISTRICT ELECTION OFFICER,KAPURTHLA,KAPURTHALA	6	19,55,739
164	KAPURTHALA	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,KAPURTHALA	6	1,60,07,000
165	KAPURTHALA	PRINCIPAL,GOVERNMENT INDUSTRIAL TRAINING INSTITUTE CENTRE,,PHAGWARA	1	6,00,000
166	LUDHIANA	ASSISTANT COMMISSIONER,ASSISTANT COMMISSIONER(G),LUDHIANA	1	3,33,000
167	LUDHIANA	C.O., 19 PUNJAB BN NCC,LUDHIANA,LUDHIANA	1	2,138
168	LUDHIANA	CHILD DEVELOPMENT PROJECT OFFICER,LUDHIANA - 1 (RURAL),LUDHIANA	1	1,09,200
169	LUDHIANA	DEPUTY COMMISSIONER,SMALL SAVINGS, LUDHIANA,LUDHIANA	2	14,51,50,000
170	LUDHIANA	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR, LUDHIANA,LUDHIANA	38	1,97,80,05,000
171	LUDHIANA	DEPUTY/ADDITIONAL DEPUTY COMMISSIONER (RURAL DEVELOPMENT),RURAL DEVELOPMENT, LUDHIANA,LUDHIANA	12	6,90,40,000
172	LUDHIANA	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,LUDHIANA,LUDHIANA	1	26,25,000
173	LUDHIANA	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER, LUDHIANA,LUDHIANA	15	13,88,84,370
174	LUDHIANA	DISTRICT TREASURY OFFICER,LUDHIANA,LUDHIANA	1	11,00,000
175	LUDHIANA	DIVISIONAL SOIL CONSERVATION OFFICER,D.S.C.D., LUDHIANA,LUDHIANA	2	16,60,521
176	LUDHIANA	PRINCIPAL,INDUSTRIAL TRAINING INSTITUTE, LUDHIANA,LUDHIANA	1	8,000
177	LUDHIANA	S.D.M.,RAJKOT,RAJKOT,LUDHIANA	1	18,58,510
178	LUDHIANA	SENIOR MEDICAL OFFICER,PRIMARY HEALTH CENTRE, SUDHAR,LUDHIANA	2	17,00,000
179	LUDHIANA	SUPERINTENDENT, CENTRAL JAIL,LUDHIANA,LUDHIANA	2	1,45,66,600
180	MANSA	ADEO FOR DEPUTY COMMISSIONER,ADEO FOR DEPUTY COMMISSIONER, MANSA,MANSA	2	11,95,650
181	MANSA	D.S.C.O.,D.S.C.O., MANSA,MANSA	1	2,58,30,000
182	MANSA	DEPUTY COMMISSIONER,MANSA,MANSA	2	22,02,889
183	MANSA	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR, MANSA,MANSA	10	46,37,41,000
184	MANSA	DEPUTY/ADDITIONAL DEPUTY COMMISSIONER (RURAL DEVELOPMENT),RURAL DEVELOPMENT, MANSA,MANSA	1	4,53,000
185	MANSA	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,DISTRICT DEVELOPMENT & PANCHAYAT OFFICER, MANSA,MANSA	1	30,00,000

186	MANSA	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,MANSA	3	65,38,000
187	MANSA	DIVISIONAL SOIL CONSERVATION OFFICER,DIVISIONAL SOIL CONSERVATION OFFICER,,MANSA	1	2,70,18,750
188	MOGA	ADDITIONAL DEPUTY COMMISSIONER,(DISTRICT CENSUS OFFICER),MOGA	2	20,00,000
189	MOGA	DEPUTY COMMISSIONER,MOGA,MOGA	5	75,06,137
190	MOGA	DEPUTY COMMISSIONER/ADDITIONAL DEPUTY COMMISSIDONER (D),MOGA,MOGA	1	2,72,00,000
191	MOGA	DEPUTY ECONOMIC & STATISTICAL ADVISER,MOGA,MOGA	23	60,59,31,600
192	MOGA	DEPUTY ECONOMIC & STATISTICAL ADVISOR,AMRITSAR,AMRITSAR	1	34,00,000
193	MOGA	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,MOGA	2	11,93,814
194	MOGA	TEHSILDAR (ELECTION),TEHSILDAR (ELECTION),MOGA	1	12,24,925
195	MOHALI	ADDITIONAL PROJECT DIRECTOR (RUSA),PSEB BUILDING,MOHALI	6	19,20,00,000
196	MOHALI	ADDITIONAL STATE PROJECT DIRECTOR,SARV SHIKSHA ABHIYAN AUTHORITY, PUNJAB,MOHALI	4	2,56,88,081
197	MOHALI	ASSISTANT CONTROLLER (F&A) ,(GOVERNANCE REFORMS),DIRECTORATE OF GOVERNANCE REFORMS, D-241, SECTOR 74,MOHALI	2	2,00,00,000
198	MOHALI	ASSISTANT CONTROLLER (F&A),,DIRECTOR ANIMAL HUSBANDRY,MOHALI	15	24,50,23,000
199	MOHALI	ASSISTANT CONTROLLER (F&A),CIVIL SURGEON SAS NAGAR,MOHALI	45	2,51,97,54,428
200	MOHALI	ASSISTANT DIRECTOR,FISHERIES,MOHALI	9	8,87,10,710
201	MOHALI	ASSISTANT REGISTRAR,CO-OPERATIVE,,KHARAR	1	6,630
202	MOHALI	CHIEF AGRICULTURE OFFICER,MOHALI,MOHALI	2	3,02,02,167
203	MOHALI	CHIEF CONSERVATOR OF SOIL,DIVISIONAL SOIL CONSERVATION OFFICER (MACHINERY), MOHALI,MOHALI	10	66,03,278
204	MOHALI	CONTROLLER PANCHAYATI RAJ (F), RUPAL DEVELOPMENT AND PANCHAYAT DEVELOPMENT PUNJAB,MOHALI	35	84,57,24,410
205	MOHALI	DCFA, DIRECTOR PUBLIC INSTRUCTION (SE) PUNJAB,PSEB COMPLEX, PHASE 8 MOHALI,MOHALI	1	85,58,060
206	MOHALI	DEPUTY COMMISSIONER,DEPUTY COMMISSIONER,MOHALI	6	23,36,80,353
207	MOHALI	DEPUTY COMMISSIONER,MOHALI,MOHALI	50	1,07,75,38,442
208	MOHALI	DEPUTY CONTROLLER (F & A),DEPT OF SOCIAL JUSTICE & EMPOWERMENT & MINORITIES, PUNJAB, SAS NAGAR,MOHALI	1	25,00,000
209	MOHALI	DEPUTY ECONOMIC & STATISTICAL ADVISOR,MOHALI,MOHALI	26	65,13,00,175
210	MOHALI	DEPUTY ECONOMIC AND STATISTICS ADVISER PUNJAB,S.A.S NAGAR MOHALI,MOHALI	1	3,862
211	MOHALI	DIRECTOR,AGRICULTURE,PUNJAB,MOHALI	9	36,26,59,175

212	MOHALI	DIRECTOR,DAIRY DEVELOPMENT, PUNJAB,MOHALI	1	3,65,000
213	MOHALI	DIRECTOR,SCERT,MOHALI	30	2,91,25,000
214	MOHALI	DISTRICT DEVELOPMENT AND PANCHAYAT OFFICER,MOHALI,MOHALI	2	6,34,64,000
215	MOHALI	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,MOHALI	15	1,40,35,197
216	MOHALI	DISTRICT PROGRAMME SPECIALIST CUM-EXECUTIVE ENGINEER,DISTRICT PROGRAMME SPECIALIST CUM-EXECUTIVE ENGINEER,MOHALI	1	2,56,10,000
217	MOHALI	DISTRICT SAVING OFFICER,DISTRICT SAVING OFFICER,MOHALI	1	50,00,000
218	MOHALI	EXECUTIVE ENGINEER (DESIGN),WATER SUPPLY AND SANITATION,MOHALI	99	4,35,61,90,711
219	MOHALI	EXECUTIVE ENGINEER (WATER QUALITY),DWSS, WATER WORKS COMPLEX, PHASE 2, MOHALI,MOHALI	8	7,81,97,000
220	MOHALI	EXECUTIVE ENGINEER,IRRIGATION DEVELOPMENT INVEST. DIVN. NO-1, MOHALI,MOHALI	4	12,33,764
221	MOHALI	HEADMASTER,GOVT HIGH SCHOOLBALAUNGI,MOHALI	1	20,730
222	MOHALI	LIBRARIAN,GOVT. PUBLIC LIBRARY, MOHALI,MOHALI	1	38,48,000
223	MOHALI	MEMBER SECRETARY,PUNJAB STATE LEGAL SEERVICES AUTHORITY,MOHALI	1	1,97,72,420
224	MOHALI	PRINCIPAL,GOVT SENIOR SECONDARY SCHOOL AMLALA,MOHALI	1	2,000
225	MOHALI	PRINCIPAL,GOVT SENIOR SECONDARY SCHOOL MUBARIKPUR,MOHALI	4	27,810
226	MOHALI	PUBLIC ANALYST PUNJAB,KHARAR	1	3,50,000
227	MOHALI	SENIOR SUPERINTENDENT OF POLICE,SSP, MOHALI,MOHALI	3	85,84,78,560
228	MOHALI	STATISTICIAN, AGRICULTURE DEPARTMENT,AGRICULTURE DEPARTMENT,MOHALI	3	35,50,000
229	MUKTSAR	BLOCK DEVELOPMENT AND PANCHAYAT OFFICER,BLOCK DEVELOPMENT AND PANCHAYAT OFFICER,MUKATSAR	4	11,44,100
230	MUKTSAR	CHIEF EXECUTIVE OFFICER/D.D.P.O.,ZILA PARISHAD MUKATSAR,MUKATSAR	44	11,77,21,658
231	MUKTSAR	CHILD DEVELOPMENT PROJECT OFFICER,CHILD DEVELOPMENT PROJECT OFFICER,DHILWAN	2	46,000
232	MUKTSAR	CHILD DEVELOPMENT PROJECT OFFICER,CHILD DEVELOPMENT PROJECT OFFICER,NADALA	8	1,86,000
233	MUKTSAR	COMMANDING OFFICER,2 PUNJAB R&V MUKA NCC GHUDA	4	27,463
234	MUKTSAR	COMMANDING OFFICER,NCC (GIRLS) BATTALION IN NCC ACADEMY,MALOUT	1	20,00,000
235	MUKTSAR	DEPUTY COMMISSIONER,MUKATSAR,MUKATSAR	4	72,54,312
236	MUKTSAR	DEPUTY COMMISSIONER	1	3,00,000
237	MUKTSAR	DEPUTY COMMISSIONER,MUKATSAR,MUKATSAR	6	46,65,200
238	MUKTSAR	DEPUTY COMMISSIONER,MUKTSAR,MUKTSAR	9	49,70,15,387

239	MUKTSAR	DEPUTY DIRECTOR,EMPLOYMENT GENERATION & TRAINING OFFICER,DISTRICT BUREAU OF EMPLOYMENT & TRAINING,MUKTSAR	1	72,727
240	MUKTSAR	DEPUTY ECONOMIC AND STATISTICAL ADVISER,MUKATSAR,MUKATSAR	16	19,70,54,661
241	MUKTSAR	DEPUTY SUPERINTENDENT,SUB JAIL MUKATSAR,MUKATSAR	3	2,14,16,900
242	MUKTSAR	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,MOHALI	1	1,28,800
243	MUKTSAR	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,MUKTSAR	5	33,62,704
244	MUKTSAR	DISTRICT. SAVING OFFICER,DISTRICT. SAVING OFFICER,MUKTSAR	8	27,56,000
245	MUKTSAR	DISTT. DEVELOPMENT & PANCHAYAT OFFICER,MUKATSAR,MUKATSAR	11	79,17,000
246	MUKTSAR	DIVISIONAL SOIL CONSERVATER OFFICER,MUKATSAR,MUKATSAR	7	61,81,000
247	MUKTSAR	PRINCIPAL,GOVERNMENT INDUSTRIAL TRAINING INSTITUTE (WOMEN),KHEOWALI	1	34,00,000
248	MUKTSAR	PRINCIPAL,GOVERNMENT SENIOR SECONDARY SCHOOL,CHAK ATTARISADARWALA	1	57,430
249	MUKTSAR	SUPERINTENDENT,DISTRICT CONSUMER DISPUTE REDRESSAL FORUM MUKATSAR,MUKATSAR	1	3,278
250	NAWANSHAHAR	AC (G),DEPUTY COMMISSIONER NAWANSHAHAR,NAWANSHAHAR	1	1,85,59,562
251	NAWANSHAHAR	CHIEF EXECUTIVE OFFICER/D.D.P.O,ZILAPARISHAD NAWANSHAHAR,NAWANSHAHAR	2	2,48,00,000
252	NAWANSHAHAR	DEPUTY COMMISSIONER/ADDITIONAL DEPUTY COMMISSIONER (D),NAWANSHAHAR,NAWANSHAHAR	1	3,08,942
253	NAWANSHAHAR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,NAWANSHAHAR,NAWANSHAHAR	26	63,95,33,130
254	NAWANSHAHAR	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,NAWANSHAHAR,NAWANSHAHAR	1	5,00,000
255	NAWANSHAHAR	DISTRICT PROGRAMME SPECIALIST CUM-EXECUTIVE ENGINEER,DISTRICT PROGRAMME SPECIALIST CUM-EXECUTIVE ENGINEER,NAWAN SHAHR	4	1,27,059
256	NAWANSHAHAR	DISTRICT SOCIAL SECURITY OFFICER,NAWANSHAHR,NAWANSHAHR	1	1,43,000
257	NAWANSHAHAR	DIVL.SOIL CONSERVATION OFFICER,NAWANSHAHAR,NAWANSHAHAR	17	1,48,75,298
258	NAWANSHAHAR	SENIOR SUPERINTENDENT OF POLICE,NAWANSHAHAR,NAWANSHAHAR	1	2,68,078
259	NAWANSHAHAR	TEHSILDAR (DISTRICT ELECTION OFFICER),DISTRICT ELECTION OFFICER,NAWANSHAHAR	3	7,78,200
260	NAWANSHAHAR	SENIOR SUPERINTENDENT OF POLICE,NAWANSHAHAR,NAWANSHAHAR	1	7,500

261	PATIALA	ASSISTANT EXCISE AND TAXATION COMMISSIONER,PATIALA,PATIALA	2	79,51,000
262	PATIALA	DEPUTY COMMISSIONER,DEPUTY COMMISSIONER, PATIALA,PATIALA	2	20,00,000
263	PATIALA	DEPUTY CONTROLLER (F&A) FOR PRINCIPAL,GOVT.MEDICAL COLLEGE,PATIALA,PATIALA	16	2,97,98,496
264	PATIALA	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR, PATIALA,PATIALA	29	1,19,19,98,990
265	PATIALA	DEPUTY EXCISE AND TAXATION COMMISSIONER,PATIALA,PATIALA	1	4,99,240
266	PATIALA	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,DISTRICT DEVELOPMENT & PANCHAYAT OFFICER, PATIALA,PATIALA	1	7,36,032
267	PATIALA	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER, PATIALA,PATIALA	1	45,54,000
268	PATIALA	DIVISIONAL SOIL CONSERVATION OFFICER,PATIALA,PATIALA	2	40,16,226
269	PATIALA	EXECUTIVE ENGINEER,PANCHAYATI RAJ PW (C&M) DIVISIONS, PATIALA,PATIALA	2	1,99,59,878
270	PATIALA	EXECUTIVE OFFICER/B.D.P.O.,PANCHAYAT SAMITI, PATIALA,PATIALA	1	51,37,660
271	PATIALA	PRINCIPAL,GOVERNMENT GIRLS SENIOR SECONDARY SCHOOL, MODEL TOWN,PATIALA	4	16,57,000
272	PATIALA	SECRETARY,PUNJAB PUBLIC SERVICE COMMISSION,PATIALA	3	27,74,735
273	ROPAR	ADDITIONAL DEPUTY COMMISSIONER(DEV),ADDL.DEPUTY COMMISSIONER(DEV) CUM DISTRICT ELECTORAL OFFICER,ROPAR	4	17,14,279
274	ROPAR	BLOCK DEVELOPMENT AND PANCHAYATI OFFICER,BLOCK DEVELOPMENT AND PANCHAYATI OFFICER,ROPAR	2	43,80,000
275	ROPAR	CHILD DEVELOPMENT PROJECT OFFICER,, CHAMKAUR SAHIB,ROPAR	2	8,72,000
276	ROPAR	COMMANDING OFFICER, 1 PUBJAB NAVAL UNIT,NCC,NAYA NANGAL,ROPAR	1	1,914
277	ROPAR	COMMANDING OFFICER, 3 INDIP COY, NCC,ROPAR,ROPAR	2	52,460
278	ROPAR	COMMANDING OFFICER,NCC (BOYS) BATTALION IN NCC ACADEMY,ROPAR	1	900
279	ROPAR	DEPUTY COMMISSIONER,ROPAR,ROPAR	4	3,55,40,598
280	ROPAR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR,	4	17,25,00,000
281	ROPAR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR, ROPAR,ROPAR	34	1,69,46,34,000
282	ROPAR	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,ROPAR,ROPAR	8	15,66,71,000
283	ROPAR	DISTRICT PROGRAMME OFFICER,DISTRICT PROGRAMME OFFICER,ROPAR	12	3,70,84,000

284	ROPAR	EXECUTIVE ENGINEER (CANALS),ROPAR HEADWORKS DIVISION, ROPAR,ROPAR	1	4,65,00,000
285	ROPAR	LIBRARIAN,LIBRARIAN,DISTT.LIBRARY,ROPAR,ROPAR	2	33,51,600
286	SANGRUR	ADDITIONAL DEPUTY COMMISSIONER (DEV.),DISTT. RURAL DEV. AGENCY SANGRUR,SANGRUR	1	33,14,624
287	SANGRUR	ADDITIONAL DISTT.ELECTION OFFICER,SANGRUR,SANGRUR	5	44,25,740
288	SANGRUR	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICAL ADVISOR, SANGRUR,SANGRUR	21	1,14,30,80,000
289	SANGRUR	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER,SANGRUR,SANGRUR	11	3,15,32,000
290	SANGRUR	ELECTION TEHSILDAR,DISTRICT ELECTION OFFICER,SANGRUR	3	27,36,000
291	SANGRUR	SENIOR SUPERINTENDENT OF POLICE,SANGRUR,SANGRUR	4	54,97,228
292	SANGRUR	SR.DISTRICT SAVINGS OFFICER,SMALL SAVINGS, SANGRUR,SANGRUR	1	20,00,000
293	SANGRUR	SUPERINTENDENT,DISTRICT JAIL,SANGRUR,SANGRUR	3	2,11,66,500
294	TARN TARAN	DEPUTY ECONOMIC AND STATISTICAL ADVISOR,DEPUTY ECONOMIC AND STATISTICS ADVISOR,TARN TARAN	2	21,00,00,000
295	TARN TARAN	DISTRICT PROGRAMME OFFICER,TARN TARAN,TARN TARAN	8	2,59,69,610
Total			2074	57,68,04,23,076

Annexure III:**Department-wise detail of AC Bills pending at the end of financial year 2022-23
(Refer Para 2.1)**

Sr. No.	Department/CCO	No. of Bills	Amount (In ₹)	Percentage
1	SECRETARY, PLANNING	582	18,07,43,68,582	31.34
2	PR. SECRETARY, LOCAL GOVERNMENT DEPARTMENT	148	12,16,17,38,502	21.08
3	CHIEF ENGINEER, PUBLIC HEALTH	121	4,53,13,64,301	7.86
4	CHIEF ENGINEER, IRRIGATION, CANALS	40	4,48,34,50,664	7.77
5	DIRECTOR, RURAL DEVELOPMENT & PANCHAYATS	313	2,99,29,55,910	5.19
6	DIRECTOR, HEALTH & FAMILY WELFARE	48	2,51,92,34,228	4.37
7	DIRECTOR, WELFARE OF SC/BC	15	2,42,21,96,280	4.20
8	FINANCE COMMISSIONER, REVENUE & REHABILITATION	59	2,09,95,09,855	3.64
9	SECRETARY TO GOVERNMENT, DEPARTMENT OF POWER	11	1,72,44,96,000	2.99
10	DIRECTOR, SOCIAL WELFARE	234	1,56,85,56,465	2.72
11	DIRECTOR GENERAL OF POLICE	25	1,35,14,32,583	2.34
12	DIRECTOR PUBLIC INSTRUCTIONS (C)	28	70,13,62,041	1.22
13	DIRECTOR, HOUSING & URBAN DEVELOPMENT	17	54,63,11,639	0.95
14	DIRECTOR, AGRICULTURE	15	39,64,77,244	0.69
15	DIRECTOR, TOURISM, CULTURAL AFFAIRS & ARCHAEOLOGY, MUSEUM	10	35,29,23,078	0.61
16	DIRECTOR, ANIMAL HUSBANDRY	15	24,50,23,000	0.42
17	CHIEF SECRETARY, DEPARTMENT OF GENERAL ADMINISTRATION	8	23,87,21,375	0.41
18	SECRETARY TO GOVERNMENT, DEPARTMENT OF SCIENCE	12	17,45,12,075	0.30
19	DIRECTOR, RESEARCH & MEDICAL EDUCATION	24	17,14,52,090	0.30
20	DIRECTOR GENERAL SCHOOL EDUCATION CUM MEMBER SECRETARY	55	14,93,62,646	0.26
21	CHIEF CONSERVATOR OF SOIL	62	14,21,19,755	0.25
22	DISTRICT SMALL SAVING OFFICER	45	10,34,09,000	0.18
23	DIRECTOR, LAND RECORDS	2	10,29,68,250	0.18
24	REGISTRAR, PUNJAB & HARYANA HIGH COURT	5	8,89,61,289	0.15
25	DIRECTOR AND WARDEN, FISHERIES	9	8,87,10,710	0.15
26	INSPECTOR GENERAL OF PRISONS	9	6,08,31,447	0.11
27	DIRECTOR, YOUTH SERVICES	17	3,21,53,662	0.06
28	SECRETARY, LEGISLATIVE ASSEMBLY	34	3,14,28,312	0.05
29	STATE ELECTION COMMISSION	46	2,90,02,012	0.05
30	PRINCIPAL SECRETARY, GOVERNANCE REFORMS-CUM-CHIEF SECRETARY, PUNJAB	2	2,22,00,000	0.04
31	COMMANDANT, HOME GUARD	2	2,00,00,000	0.03
32	JOINT SECRETARY TO GOVT. OF PUNJAB, DEPTT. OF NRI AFFAIRS, CHANDIGARH, CHANDIGARH	2	1,00,00,000	0.02

33	DIRECTOR, STATE TRANSPORT	10	96,64,099	0.02
34	EXCISE AND TAXATION COMMISSIONER	3	84,50,240	0.01
35	SECRETARY, EMPLOYMENT GENERATION	9	81,74,029	0.01
36	LABOUR COMMISSIONER	1	65,00,000	0.01
37	CHIEF ELECTORAL OFFICER	8	47,59,486	0.01
Total		2074	57,68,04,23,076	

Annexure IV:**Department –Wise bills drawn during the financial year 2022-23
(Refer to Para 2.1)**

Sr.No.	Departement/CCO	No. of AC Bills	Amount (In ₹)	Percentage
1	PR. SECRETARY, LOCAL GOVERNMENT DEPARTMENT	133	23,72,77,50,906	39.1
2	DIRECTOR, HEALTH & FAMILY WELFARE	109	6,05,19,17,048	10.0
3	CHIEF ENGINEER, PUBLIC HEALTH	123	5,52,19,05,736	9.1
4	CHIEF ENGINEER, PUBLIC WORKS	26	3,85,07,79,908	6.3
5	CHIEF ENGINEER, IRRIGATION, CANALS	22	3,29,24,42,000	5.4
6	DIRECTOR, RURAL DEVELOPMENT & PANCHAYATS	210	2,91,99,66,176	4.8
7	DIRECTOR, HOUSING & URBAN DEVELOPMENT	30	2,23,62,24,512	3.7
8	DIRECTOR, AGRICULTURE	16	1,63,36,11,342	2.7
9	SECRETARY, PLANNING	178	1,28,95,15,862	2.1
10	DIRECTOR GENERAL OF POLICE	60	1,16,59,72,793	1.9
11	PRINCIPAL SECRETARY, GOVERNANCE REFORMS-CUM-CHIEF SECRETARY, PUNJAB	48	1,10,43,22,616	1.8
12	SECRETARY, RELIEF AND RESETTLEMENT	22	1,01,53,21,571	1.7
13	DIRECTOR, TOURISM, CULTURAL AFFAIRS & ARCHAEOLOGY, MUSEUM	12	97,98,09,642	1.6
14	DIRECTOR, SOCIAL WELFARE	95	87,49,76,105	1.4
15	CHIEF CONSERVATOR OF SOIL	245	76,30,95,006	1.3
16	SECRETARY TO GOVERNMENT, DEPARTMENT OF POWER	8	65,72,86,000	1.1
17	DIRECTOR, WELFARE OF SC/BC	59	62,10,90,783	1.0
18	DIRECTOR, INDUSTRIES	4	59,11,58,000	1.0
19	SECRETARY, IRRIGATION & POWER	7	54,31,17,030	0.9
20	CHIEF ENGINEER, CANALS (PSTC)	6	37,46,33,000	0.6
21	DIRECTOR, ANIMAL HUSBANDRY	15	24,50,23,000	0.4
22	REGISTRAR, PUNJAB & HARYANA HIGH COURT	11	23,63,73,000	0.4
23	SECRETARY TO GOVERNMENT, DEPARTMENT OF EDUCATION	37	13,83,42,703	0.2
24	CHIEF SECRETARY, DEPARTMENT OF GENERAL ADMINISTRATION	12	11,67,81,967	0.2
25	DIRECTOR, INFORMATION & PUBLIC RELATION	5	10,56,10,884	0.2
26	DIRECTOR, LAND RECORDS	4	10,33,70,250	0.2
27	DIRECTOR AND WARDEN, FISHERIES	9	8,87,10,710	0.1
28	FINANCE COMMISSIONER, REVENUE & REHABILITATION	4	7,55,88,000	0.1
29	ADVISOR, CIVIL AVIATION	1	7,50,00,000	0.1
30	DIRECTOR, WEIGHT & MEASURES	2	7,02,43,000	0.1
31	SECRETARY TO GOVERNMENT, DEPARTMENT OF SCIENCE	3	6,72,36,000	0.1
32	CHIEF ENGINEER, IRRIGATION, DRAINAGE	1	3,73,00,000	0.1
33	DIRECTOR, YOUTH SERVICES	70	2,79,21,524	0.0
34	CHIEF ELECTORAL OFFICER	26	2,04,25,737	0.0
35	DIRECTOR, HOSPITALITY	1	1,50,00,000	0.0

36	DIRECTOR, TOURISM	4	1,36,20,014	0.0
37	DIRECTOR, PUBLIC INSTRUCTIONS(SECONDARY)	23	1,00,86,853	0.0
38	DIRECTOR, TECHNICAL EDUCATION	2	1,00,31,337	0.0
39	ADDITINAL CHIEF SECRETARY (RUSA)	1	1,00,00,000	0.0
40	DIRECTOR, STATE TRANSPORT	3	77,50,804	0.0
41	LABOUR COMMISSIONER	6	70,00,000	0.0
42	SECRETARY TO GOVT., VIGILANCE DEPARTMENT	6	64,74,245	0.0
43	EXCISE AND TAXATION COMMISSIONER	4	61,96,681	0.0
44	SECRETARY, PUNJAB LEGISLATIVE ASSEMBLY	3	58,50,000	0.0
45	DIRECTOR, LANGUAGES	17	53,15,950	0.0
46	DIRECTOR, DAIRY DEVELOPMENT	2	50,00,000	0.0
47	CHAIRMAN, SUBORDINATE SERVICE SELECTION BOARD	17	46,38,407	0.0
48	DIRECTOR, FOOD & SUPPLIES	1	8,39,955	0.0
49	REGISTRAR, CO-OPERATIVE SOCIETIES	2	7,26,990	0.0
50	DIRECTOR, PUBLIC INSTRUCTION, SCHOOL	22	7,00,731	0.0
51	DIRECTOR PUBLIC INSTRUCTIONS (C)	13	3,41,558	0.0
52	INSPECTOR GENERAL OF PRISONS	2	1,90,000	0.0
53	DIRECTOR GENERAL SCHOOL EDUCATION CUM MEMBER SECRETARY	6	27,810	0.0
54	DIRECTOR TECHNICAL EDUCATION & INDUSTRIAL TRAINING	1	6,000	0.0
	Total	1749	60,73,26,20,146	100.0

Annexure V:**(Refer to Para 2.2)****Delay in Submission of Monthly Accounts**

Sr. No.	Name of Treasury	No. of delayed instances out of 24	First List months	Second list months
1	Amritsar	11	08/22, 09/22, 11/22, 12/22, 01/23, 02/23	08/22, 10/22, 12/22, 01/23, 02/23
2	Bathinda	2	12/2022	10/2022
3	Chandigarh	6	11/22, 02/23	09/22, 10/22, 02/23, 03/23
4	Faridkot	2	06/22, 11/22	Nil
5	Fatehgarh Sahib	3	11/22	04/22, 02/23
6	Ferozepur	0	Nil	Nil
7	Gurdaspur	1	Nil	02/23
8	Hoshiarpur	6	11/22	04/22, 07/22, 08/22, 10/22, 03/23
9	Jalandhar	8	04/22, 06/22, 07/22, 08/22, 09/22, 11/22, 12/22, 02/23	Nil
10	Kapurthala	4	07/22, 09/22, 12/22, 02/23	Nil
11	Ludhiana	16	04/22, 08/22, 09/22, 11/22, 01/23, 02/23, 03/23	04/22, 06/22, 07/22, 08/22, 10/22, 11/22, 12/22, 02/23, 03/23
12	Mansa	3	04/22, 08/22,	03/23
13	Patiala	3	Nil	06/22, 10/22, 12/22
14	Ropar	2	04/22, 08/22	Nil
15	Sangrur	0	Nil	Nil
16	Moga	0	Nil	Nil
17	Muktsar	3	02/23	05/22, 02/23
18	Nawanshahar	0	Nil	Nil
19	Mohali	4	09/22	05/22, 10/22, 02/23
20	TaranTaran	15	06/22, 08/22, 11/22, 01/23, 02/23	04/22, 05/22, 06/22, 07/22, 08/22, 10/22, 11/22, 12/22, 02/23, 03/23
21	Barnala	6	04/22, 06/22, 08/22	05/22, 07/22, 02/23

Annexure VI:
(Refer to Para 2.3.1)
Wrong Booking of GIS Head of Account.

Sr. No.	DTO/TO	Voucher Date	Head	DDO Code	Amount
1	Amritsar	25-03-2022	8011-00-107-02	615	15,000
2	Amritsar	11-05-2021	8011-00-107-02	273	30,000
3	Amritsar	25-06-2021	8011-00-107-02	608	30,000
4	Amritsar	25-02-2022	8011-00-107-02	97	30,000
5	Amritsar	25-03-2022	8011-00-107-02	51	1,20,000
6	Amritsar	25-06-2021	8011-00-107-01	274	70,014
7	Amritsar	25-06-2021	8011-00-107-01	274	64,858
8	Amritsar	29-09-2021	8011-00-107-01	193	52,022
9	Amritsar	29-09-2021	8011-00-107-01	193	44,388
10	Amritsar	25-06-2021	8011-00-107-01	274	43,908
11	Amritsar	29-09-2021	8011-00-107-01	193	38,882
12	Amritsar	25-06-2021	8011-00-107-01	274	24,964
13	Amritsar	25-06-2021	8011-00-107-01	10	11,594
14	Amritsar	25-06-2021	8011-00-107-01	274	8,626
15	Amritsar	25-06-2021	8011-00-107-01	274	4,580
16	Amritsar	31-05-2021	8011-00-107-01	622	2,670
19	Phagwara	27-01-2022	8011-00-107-01	114	20,088
20	Patiala	11-05-2021	8011-00-107-01	555	70,180
21	Patiala	25-06-2021	8011-00-107-01	555	24,756
22	Patiala	11-05-2021	8011-00-107-01	526	44,106
23	Patiala	13-10-2021	8011-00-107-01	655	1,96,104
24	Patiala	13-10-2021	8011-00-107-01	655	21,782
25	Sangrur	25-03-2022	8011 00 107 01	510	65,020
26	Sangrur	25-06-2021	8011 00 107 01	512	16,024
27	Malerkotla	26-08-2021	8011 00 107 01	225	934

Annexure VII:**Outstanding Balance under 8658-102-15 E-Kuber suspense upto 03/22
(Refer to Para 2.4)****(In ₹)**

Sr. No.	Treasury	Closing Balance Dr.	Closing balance Cr.
1.	Amritsar	3,86,90,283	1,29,68,921
2.	Bhatinda	3,36,47,571	57,54,286
3.	Chandigarh	45,01,32,888	90,80,428
4.	Faridkot	16,50,428	1,64,55,367
5.	Fathegarh Sahib	90,57,572	35,39,965
6.	Ferozepur	3,84,66,807	88,31,413
7.	Gurdaspur	5,44,33,622	1,95,67,635
8.	Hoshiarpur	1,50,94,378	37,61,977
9.	Jalandhar	1,51,35,218	77,60,519
10.	Kapurthala	1,26,73,978	11,55,684
11.	Ludhiana	7,41,41,506	37,68,303
12.	Mansa	1,11,59,764	45,77,392
13.	Patiala	3,23,08,824	49,15,869
14.	Ropar	1,58,82,435	51,01,266
15.	Sangrur	3,55,36,534	50,47,977
16.	Moga	80,20,652	30,69,871
17.	Muktsar	1,70,39,658	21,91,894
18.	Nawansahar	1,51,19,379	25,93,768
19.	Mohali	17,97,03,288	3,02,22,443
20.	Tarn Taran	1,50,34,745	96,45,712
21.	Barnala	1,12,93,260	33,69,321
22.	New Delhi	88,531	--
	Total	1,08,43,11,321	16,33,80,011

Annexure VIII:
Details of Challans not being submitted.
(Refer to Para 2.4)

Sr. No.	Name of DTO	Month	HBA(In ₹)	MCA(In ₹)	CA(In ₹)
1	Mohali (Ropar)	06/2000	-	510	-
2	-do-	06/2002	17,150	-	-
3.	-do-	09/2002	12,259	-	-
4.	-do-	09/2002	-	5,085	-
5.	-do-	06/2003	2,468	-	-
6.	-do-	11/2003	-	-	950
7.	-do-	12/2003	17,910	-	-
8.	Amritsar	09/2012	16,070	-	-
9.	Ropar	02/2014	4,656	-	-
10.	Mohali	11/2014	9,492	-	-
11.	Amritsar	11/2017	2,700	-	-
12.	Ludhiana	06/2020	2,500	-	-
13.	Ludhiana	06/2020	14,654	-	-
14.	Ludhiana	06/2020	13,754	-	-
15.	Ludhiana	06/2020	13,754	-	-
16.	Ludhiana	07/2020	13,754	-	-
17.	Chandigarh	07/2020	-	4,800	-
18.	Ludhiana	08/2020	71,926	-	-
19.	Ludhiana	10/2020	13,754	-	-
20.	Ludhiana	11/2020	13,754	-	-
21.	Ludhiana	11/2020	13,754	-	-
22.	Ludhiana	01/2021	13,754	-	-
23.	Ludhiana	02/2021	13,754	-	-
24.	Ludhiana	02/2021	13,754	-	-
25.	Ludhiana	05/2021	12,500	-	-
26.	Ludhiana	05/2021	12,500	-	-
27.	Ludhiana	07/2021	7,500	-	-
28.	Ludhiana	07/2021	7,500	-	-
29.	Ludhiana	09/2021	10,000	-	-
30.	Ludhiana	09/2021	10,000	-	-
31.	Ludhiana	11/2021	15,000	-	-
32.	Ludhiana	11/2021	15,000	-	-
	Total		3,85,571	10,395	950

Annexure IX:

Detail of Rush of Expenditure for the Financial Year 2022-23
(Refer to Para 2.6)

(In ₹)

Sr. No.	Major HEAD	DESCRIPTION	March-23 Expenditure	4th Quarter Expenditure	Total Expenditure	% of 4th quarter expenditure to total expenditure (a)	% of March 2023 expenditure to total expenditure (b)
1	4425	CAPITAL OUTLAY ON CO-OPERATION	1,35,00,65,333	1,35,00,40,000	1,35,00,00,000	100.00%	100.00%
2	5055	CAPITAL OUTLAY ON ROAD TRANSPORT	6,04,37,791	6,08,13,545	6,11,22,670	99.49%	98.88%
3	4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES	75,09,49,563	75,22,33,442	77,16,21,901	97.49%	97.32%
4	5475	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES	92,39,19,957	1,32,55,19,350	1,43,25,44,977	92.53%	64.50%
5	4250	CAPITAL OUTLAY ON OTHER SOCIAL SERVICES	37,02,98,165	47,37,56,637	53,57,79,767	88.42%	69.11%
6	3054	ROADS AND BRIDGES	1,23,01,21,909	1,25,08,24,416	1,56,72,11,716	79.81%	78.49%
7	3435	ECOLOGY AND ENVIRONMENT	7,45,88,274	10,96,72,974	14,07,89,677	77.90%	52.98%
8	2408	FOOD, STORAGE AND WAREHOUSING	4,24,57,052	18,25,51,937	23,70,15,252	77.02%	17.91%
9	2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT	53,47,91,999	84,66,40,333	1,10,42,95,999	76.67%	48.43%
10	3452	TOURISM	98,22,078	4,88,28,243	6,74,20,429	72.42%	14.57%
11	4701	CAPITAL OUTLAY ON MEDIUM IRRIGATION	1,73,78,10,687	4,09,21,20,904	5,94,35,20,495	68.85%	29.24%
12	2047	OTHER FISCAL SERVICES	2,42,78,456	6,93,75,056	10,26,35,103	67.59%	23.66%
13	4702	CAPITAL OUTLAY ON MINOR IRRIGATION	23,21,29,000	23,21,29,000	34,60,62,000	67.08%	67.08%
14	5452	CAPITAL OUTLAY ON TOURISM	-	50,00,000	76,65,800	65.22%	0.00%
15	4055	CAPITAL OUTLAY ON POLICE	50,32,17,448	70,28,52,037	1,07,99,12,952	65.08%	46.60%
16	2220	INFORMATION AND PUBLICITY	90,73,90,017	1,46,66,88,382	2,28,35,40,782	64.23%	39.74%

17	2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES	2,28,91,34,101	3,73,36,98,451	6,15,87,61,603	60.62%	37.17%
18	4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT	10,66,55,44,310	13,26,55,73,825	22,70,01,85,421	58.44%	46.98%
19	4711	CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS	40,53,76,735	68,97,34,042	1,24,42,41,348	55.43%	32.58%
20	5053	CAPITAL OUTLAY ON CIVIL AVIATION	7,50,00,000	8,74,79,076	16,24,79,076	53.84%	46.16%
21	2075	MISCELLANEOUS GENERAL SERVICES	4,44,78,16,737	4,67,45,79,652	9,09,13,97,507	51.42%	48.92%
22	2250	OTHER SOCIAL SERVICES	1,52,65,422	1,60,57,904	3,16,48,188	50.74%	48.23%
23	4810	CAPITAL OUTLAY ON NEW AND RENEWABLE ENERGY	33,27,90,000	33,27,90,000	65,72,86,000	50.63%	50.63%
24	4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES	86,06,11,000	88,06,11,000	1,93,54,96,000	45.50%	44.46%
25	2236	NUTRITION	89,23,47,345	89,23,47,345	2,29,81,50,984	38.83%	38.83%
26	2014	ADMINISTRATION OF JUSTICE	3,74,59,44,306	5,16,46,27,603	10,54,12,22,082	48.99%	35.54%
27	4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH	2,32,35,34,461	2,62,68,11,949	6,54,60,23,429	40.13%	35.50%
28	2051	PUBLIC SERVICE COMMISSION	11,13,28,088	15,45,18,052	33,27,49,820	46.44%	33.46%
29	2217	URBAN DEVELOPMENT	39,85,87,416	50,47,47,097	1,19,62,40,272	42.19%	33.32%
30	2049	INTEREST PAYMENTS	62,60,34,48,308	90,65,11,15,009	1,99,05,10,00,000	45.54%	31.45%
31	3055	ROAD TRANSPORT	96,18,08,163	1,36,09,42,642	3,19,14,67,741	42.64%	30.14%
32	4705	CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT	10,63,00,000	10,63,00,000	37,46,33,000	28.37%	28.37%
33	4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE	50,93,69,278	80,07,64,173	1,83,22,53,250	43.70%	27.80%
34	3053	CIVIL AVIATION	6,72,32,136	10,26,94,812	25,08,66,994	40.94%	26.80%
35	2216	HOUSING	89,10,00,000	1,40,95,75,000	3,36,24,62,156	41.92%	26.50%
36	3456	CIVIL SUPPLIES	89,39,62,114	1,30,27,35,718	3,40,85,63,396	38.22%	26.23%

37	2851	VILLAGE AND SMALL INDUSTRIES	1,02,58,94,782	1,63,27,97,067	4,13,59,91,162	39.48%	24.80%
38	5425	CAPITAL OUTLAY ON OTHER SCIENTIFIC AND ENVIRONMENTAL RESEARCH	1,47,64,000	1,47,64,000	6,00,00,000	24.61%	24.61%
39	2015	ELECTIONS	30,74,58,970	44,00,59,825	1,26,34,40,606	34.83%	24.34%
40	2013	COUNCIL OF MINISTERS	9,04,26,462	15,93,50,569	38,29,38,001	41.61%	23.61%
41	4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE	12,29,10,066	13,24,16,489	52,84,31,687	25.06%	23.26%
42	2401	CROP HUSBANDRY	21,34,32,48,017	44,07,91,19,832	1,00,32,80,00,000	43.94%	21.27%
43	2402	SOIL AND WATER CONSERVATION	35,81,21,750	67,70,61,458	1,69,01,62,612	40.06%	21.19%
44	5054	CAPITAL OUTLAY ON ROADS AND BRIDGES	1,33,46,43,751	3,03,73,44,820	6,59,28,73,109	46.07%	20.24%

Annexure X**Statement showing list of District Treasuries/Central Treasury and Treasuries as on 31st March,2023 in Punjab State****(Refer to Part-3)**

Sr. No.	Name of District Treasury	Name of Treasury	Sub Treasuries inspected during the year
1.	Amritsar	Baba Bakala Ajnala	Baba Bakala
2.	Bhatinda	Rampura Phul Nathana Talwandi Sabo	Rampura Phul Nathana
3.	Barnala	Tapa	Tapa
4.	Chandigarh (PB)	P.A.O. Punjab, New Delhi	--
5.	Ferozepur	Zira Jalalabad Fazilka Guru-har-Sahai Abohar	Zira Jalalabad Guru-har-Sahai
6.	Faridkot	Jaito	Jaito
7.	Fatehgarh Sahib	Khamano Amloh BassiPathana	Khamano Amloh BassiPathana
8.	Gurdaspur	Jugial Batala NarotJaimal Singh Pathankot Dera Baba Nanak Qadian	Jugial Batala Pathankot
9.	Hoshiarpur	Garhshankar Tanda Urmar Bhunga Talwara Mukerian Dasuya	Garhshankar Tanda Urmar Bhunga
10.	Jalandhar	Nakodar Phillaur Shahkot Noor Mahal Bhogpur Kartarpur	Nakodar Phillaur Shahkot
11	Kapurthala	Phagwara Bholath Sultanpur Lodhi	Phagwara Bholath

12	Ludhiana	Raikot Khanna Samrala Jagraon Maloudh Payal	Raikot Khanna Samrala Jagraon Maloudh Payal
13	Mansa	Sardulgarh Budhladha Bareta	Sardulgarh Budhladha
14	Moga	Dharamkot Nihal Singh Wala BaggaPurana	Dharamkot BaggaPurana
15	Mohali	Kharar Dera Bassi	Kharar Dera Bassi
16	Muktsar	Giddarbaha Lambi Malout	Lambi Malout
17	Nawan Shahar	Balachaur Banga	Balachaur
18	Patiala	Rajpura Nabha DudhanSudhan Patran Samana	Rajpura Nabha DudhanSudhan Patran Samana
19	Ropar	Anandpur Sahib NurpurBedi Nangal Chamkaur Sahib	Anandpur Sahib NurpurBedi Nangal Chamkaur Sahib
20	Sangrur	Sunam Bhawanigarh Malerkotla Moonak Ahmedgarh Leharagaga Dhuri	Malerkotla Sunam Bhawanigarh
21	Tarn Taran	Chhabal Khem Karan Khadoor Sahib Patti	Chhabal Khem Karan

Annexure XI
Irregular Drawl of funds
(Refer Para 3.1.1)

Sr. No.	DDO Code	Payee Name	Account No.	Amount	Date	(in ₹)
						Type
1	BAR00/0032	D.D.P.O BARNALA	623402010006946	5,746	07-02-2022	Medical Bill
2	BAR00/0032	D.D.P.O BARNALA	623402010006946	9,100	07-02-2022	Medical Bill
3	BAR00/0502	Deputy Commissioner Barnala	65012548484	9,868	25-03-2022	Fully Vouched Contingent Bill
4	BAR00/0015	Weelfare	50100120387470	10,441	28-03-2022	Fully Vouched Contingent Bill
5	BAR00/0502	Deputy Commissioner Barnala	65012548484	10,536	15-06-2021	Fully Vouched Contingent Bill
6	BAR00/0015	Weelfare	50100120387470	10,553	15-09-2021	Fully Vouched Contingent Bill
7	BAR00/0502	Deputy Commissioner Barnala	65012548484	10,971	03-05-2021	Fully Vouched Contingent Bill
8	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,008	12-11-2021	Fully Vouched Contingent Bill
9	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	09-03-2022	Fully Vouched Contingent Bill
10	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	02-08-2021	Fully Vouched Contingent Bill
11	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	06-07-2021	Fully Vouched Contingent Bill
12	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	01-06-2021	Fully Vouched Contingent Bill

13	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	01-12-2021	Fully Vouched Contingent Bill
14	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	07-01-2022	Fully Vouched Contingent Bill
15	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	02-02-2022	Fully Vouched Contingent Bill
16	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	10-09-2021	Fully Vouched Contingent Bill
17	BAR00/0502	Deputy Commissioner Barnala	65012548484	11,027	06-10-2021	Fully Vouched Contingent Bill
18	BAR00/0015	Weelfare	50100120387470	11,278	18-08-2021	Fully Vouched Contingent Bill
19	BAR00/0015	Weelfare	50100120387470	11,480	10-11-2021	Fully Vouched Contingent Bill
20	BAR00/0015	Weelfare	50100120387470	11,726	15-09-2021	Fully Vouched Contingent Bill
21	BAR00/0015	Weelfare	50100120387470	11,800	16-03-2022	Fully Vouched Contingent Bill
22	BAR00/0015	Weelfare	50100120387470	12,332	12-10-2021	Fully Vouched Contingent Bill
23	BAR00/0015	Weelfare	50100120387470	12,425	28-12-2021	Fully Vouched Contingent Bill
24	BAR00/0015	Weelfare	50100120387470	12,593	12-10-2021	Fully Vouched Contingent Bill
25	BAR00/0015	Weelfare	50100120387470	12,750	18-08-2021	Fully Vouched Contingent Bill

26	BAR00/0015	Weelfare	50100120387470	13,125	18-08-2021	Fully Vouched Contingent Bill
27	BAR00/0015	Weelfare	50100120387470	13,885	20-07-2021	Fully Vouched Contingent Bill
28	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	14,338	12-10-2021	Payment Against Works
29	BAR00/0015	Weelfare	50100120387470	14,400	10-11-2021	Fully Vouched Contingent Bill
30	BAR00/0015	Weelfare	50100120387470	14,564	18-08-2021	Fully Vouched Contingent Bill
31	BAR00/0015	Weelfare	50100120387470	14,640	10-11-2021	Fully Vouched Contingent Bill
32	BAR00/0015	Weelfare	50100120387470	15,280	10-11-2021	Fully Vouched Contingent Bill
33	BAR00/0015	Weelfare	50100120387470	15,300	15-09-2021	Fully Vouched Contingent Bill
34	BAR00/0015	Weelfare	50100120387470	15,420	20-05-2021	Fully Vouched Contingent Bill
35	BAR00/0015	Weelfare	50100120387470	15,430	15-09-2021	Fully Vouched Contingent Bill
36	BAR00/0015	Weelfare	50100120387470	15,874	19-07-2021	Fully Vouched Contingent Bill
37	BAR00/0015	Weelfare	50100120387470	16,188	18-08-2021	Fully Vouched Contingent Bill
38	BAR00/0015	Weelfare	50100120387470	16,925	15-09-2021	Fully Vouched Contingent Bill
39	BAR00/0015	Weelfare	50100120387470	17,455	24-12-2021	Fully Vouched Contingent Bill

40	BAR00/0015	Weelfare	50100120387470	17,697	12-10-2021	Fully Vouched Contingent Bill
41	BAR00/0015	Weelfare	50100120387470	19,760	10-11-2021	Fully Vouched Contingent Bill
42	BAR00/0015	Weelfare	50100120387470	20,004	20-05-2021	Fully Vouched Contingent Bill
43	BAR00/0015	Weelfare	50100120387470	20,066	12-10-2021	Fully Vouched Contingent Bill
44	BAR00/0015	Weelfare	50100120387470	20,087	18-08-2021	Fully Vouched Contingent Bill
45	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	22,098	15-03-2022	Payment Against Works
46	BAR00/0015	Weelfare	50100120387470	22,802	21-01-2022	Fully Vouched Contingent Bill
47	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	28,610	14-02-2022	Payment Against Works
48	BAR00/0015	Weelfare	50100120387470	28,911	20-07-2021	Fully Vouched Contingent Bill
49	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	30,129	13-01-2022	Payment Against Works
50	BAR00/0032	D.D.P.O BARNALA	623402010006946	30,294	07-02-2022	Medical Bill
51	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	30,882	06-09-2021	Payment Against Works
52	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	31,488	13-01-2022	Payment Against Works
53	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	51,740	15-03-2022	Payment Against Works
54	BAR00/0015	Weelfare	50100120387470	63,107	20-07-2021	Fully Vouched Contingent Bill

55	BAR00/0503	ADC D DRDA BARNALA	65234410713	1,14,400	03-09-2021	Fully Vouched Contingent Bill
56	BAR00/0503	ADC D DRDA BARNALA	65234410713	1,71,700	03-09-2021	Fully Vouched Contingent Bill
57	BAR00/0608	EXECUTIVE ENGINEER	44000104226025	2,76,687	06-09-2021	Payment Bill
58	BAR00/0032	D.D.P.O BARNALA	623402010006946	2,90,974	31-03-2022	Medical Bill
59	BAR00/0503	ADC D DRDA BARNALA	65234410713	3,43,200	03-09-2021	Fully Vouched Contingent Bill
60	BAR00/0503	ADC D DRDA BARNALA	65234410713	5,14,800	03-09-2021	Fully Vouched Contingent Bill
61	BAR00/0609	Punjab Campa Office	150846140318671	19,87,253	16-07-2021	Payment Against Works

Annexure XII**Missing amount of Court Deposit (8443-104) in lapsed deposit statement****(Refer to Para 3.2.1)**

Item No. as per CD ledger (2018-19)	Amount lapsed but not taken in the statement (in ₹)	Item No. as per CD ledger (2018-19)	Amount lapsed but not taken in the statement (in ₹)
4	9,135	194	5,400
8	1,000	195	1,500
9	1,000	199	20,000
10	1,000	245	3,113
11	125	252	19,200
17	1,375	255	6,000
18	4,800	260	5,400
19	2,400	261	1,500
20	5,400	262	4,125
21	3,000	264	15,000
22	15,000	275	3,000
37	52,819	276	6,000
43	5,400	277	20,000
66	30,000	278	2,500
67	15,000	283	25,000
107	2,750	296	3,00,000
114-A, B	3600, 3500	297	3,050
118	2,700	298	3,113
122	5,000	302	10,000
124	24,02,400	303	12,000
126	15,000	304	12,000
127	900	327	22,500
135	30,243	330	19,200
144	11,375	331	1,500
149	60,50,400	343	5,000
150	1,50,000	344	3,000
156	830	345	3,000
158	2,700	346	3,000
170	3,113	347	6,000
171	49,550	353	1,02,000
173	1,650	357	3,473
176	6,000	371	15,000
177	7,000	372	63,000
178	10,000	373	3,050
183	9,240	377	1,650
387	3,113	574	3,113

392	3,000	576	5,400
394	2,000	577	7,200
395	5,400	578	3,600
412	5,00,000	579	6,000
413	5,00,000	581	13,60,000
440	1,560	593	10,000
448	3,29,375	596	12,150
460	5,00,000	606	25,000
462	3,113	622	10,000
463	25,000	623	3,000
480	6,000	628	3,113
481	9,000	630	2,700
488	34,500	631	6,23,120
490	900	634	10,654
499	3,00,000	642	8,000
501	10,000	643	6,000
503	3,113	644	12,600
504	3,050	649	5,000
511	5,500	661	3,050
516	3,000	662	58,40,200
517	16,000	663	13,800
519	10,000	670	900
531	408	673	3,050
532	40,100	679	3,000
534	10,000	680	3,000
535	10,000	681	6,000
536	8,000	683	6,172
548	10,000	687	3,113
549	4,200	689	37,420
552	1,650	689 A	5,000
553	502	699	36,90,130
554	400	701	32,70,000
555	2,650	702	8,93,750
556	1,055	703	10,000
557	450	714	3,050
558	570	715	3,113
559	1,385	722	2,29,000
560	665	725	11,925
561	2,430	726	34,525
562	1,140	730	5,000
563	545	731	6,875
567	3,050	732	50,000
569	9,240	733	3,900

Annexure XIII**Difference in figure of PLA plus minus Memorandum
(Refer to Para 3.2.2)**

Sr. no.	Name of Account	Balance as per DTO (In ₹)	Balance as per A.G. Office (In ₹)	Difference (In ₹)
1	Judge Small Cause Court, Amritsar	43,570	76,786	-33,216
2	DTO, LIC, Amritsar	29,04,305	6,88,065	22,16,240
3	Govt. Medical College, Amritsar	14,66,35,295	8,59,96,345	6,06,38,950
4	Principal Govt. Dental College, Amritsar	17,46,420	14,70,894	2,75,526
5	Civil Judge (SENIOR DIVISION) Amritsar	10,44,780	12,00,630	-1,55,850
6	Civil Judge Sr. Division Barnala	29,45,208	31,51,006	-2,05,798
7	The Civil Judge, Senior Division, Bhatinda	9,06,658	6,39,222	2,67,436
8	Civil Judge (Civil Division), Talwandi Saboo	8,524	39,593	-31,069
9	Principal, Industrial Training Institute, Training Institute for Boys, Bhatinda	36,72,062	29,49,969	7,22,093
10	Civil Judge, Phul, Bhatinda	2,51,933	49,821	2,02,112
11	Dir. State Transport, Chandigarh (Punjab)	76,74,714	1,47,86,117	-71,11,403
12	District Treasury Officer, Chandigarh (LIC)	2,89,79,366	9,98,68,910	-7,08,89,544
13	Agriculture Engineer, (TW) Chandigarh (Punjab)	-----	40,90,457	-40,90,457
14	Director Food & Civil, Accounts Officer, Food And Supplies, Chandigarh (Punjab)	-----	1,64,18,890	-1,64,18,890

15	Administrative General and Office Trustee, Chandigarh	-----	41,588	-41,588
16	Pr. ITI, Bassi Pathana	9,98,224	11,02,293	-1,04,069
17	ACJ, Sr. Div, Amloh	1,73,686	12,35,121	-10,61,435
18	DTO FGS(LIC)	36,70,099	36,72,531	-2,432
19	Sheriff Petty A/C FZR	36,75,136	14,69,645	22,05,491
20	Sheriff Petty A/C Fazilka	11,78,772	2,07,706	9,71,066
21	Sheriff Petty Zira	2,40,255	98,164	1,42,091
22	Sheriff Petty Abohar	9,48,599	1,84,787	7,63,812
23	LIC Ferozepur	49,69,176	42,64,362	7,04,814
	ITI Ferozepur	20,42,407	18,23,457	2,18,950
24	Civil Judge (Sr. Divn) GSP	6,71,085	14,62,068	-7,90,983
25	District Treasury Office, GSP	50,70,246	50,76,937	-6,691
26	District Library, GSP	1,08,780	1,03,030	5,750
27	Pr. Govt. I.T.I for women Pathankot	1,27,421	1,10,527	16,894
28	Govt. Pb. Roadways, GSP	--	38,600	-38,600
29	Civil Judge , Pathankot	6,39,142	12,88,921	-6,49,779
30	Civil Judge (Sr. Divn) Batala	5,23,257	12,90,262	-7,67,005
31	Civil Judge (SENIOR DIVISION)Hoshiarpur 8443-106-01	21,65,319	14,21,842	7,43,477
32	Civil Judge (SENIOR DIVISION)Garshankar 8443-106-01	13,37,948	11,88,195	1,49,753
33	Additional Civil Judge (SENIOR DIVISION)Mukerien 8443-106-01	7,61,065	4,78,788	2,82,277
34	Civil Judge (SENIOR DIVISION)Dasuya 8443-106-01	3,79,449	1,24,964	2,54,485
35	Govt. ITI (W), Hoshiarpur 8443-106-1	13,85,019	13,32,419	52,600
36	PL. ITI Hoshiarpur 8443-123	34,16,936	31,91,916	2,25,020
37	The Civil Judge, (Senior Division), Jalandhar	29,46,830	38,61,298	-9,14,468

38	District Treasury Officer (LIC) , Jalandhar	1,29,50,689	7,37,533	1,22,13,156
39	Civil Judge (Senior Division), Nakodar, Jalandhar	2,15,130	3,57,619	-1,42,489
40	Civil Judge (Senior Division), Phillaur, Jalandhar	3,84,318	5,08,342	-1,24,024
41	Civil Judge (Sr. Divn) Sultanpur Lodhi	1,534	75,248	-73,714
42	Civil Judge (Sr. Divn) Sherrif petty Accounts Kapurthala.	2,38,874	5,16,313	-2,77,439
43	District Treasury Officer, Kapurthala	36,13,490	36,34,485	-20,995
44	Principle, Government Industrial Training Institute Centre, Phagwara	12,62,008	12,86,348	-24,340
45	Civil Judge (Sr. Divn), Phagwara, Kapurthala	2,15,288	3,76,107	-1,60,819
46	Civil Judge (SD), Moga	20,02,612	10,76,692	9,25,920
47	ITI Moga	26,18,459	22,46,453	3,72,006
48	LIC Moga	25,70,951	49,44,754	-23,73,803
49	Addl. Civil Judge (SD) Nihal Singh Wala	4,44,952	6,70,802	-2,25,850
50	Civil Judge (S.D), Nawanshahr	9,10,094	10,06,941	-96,847
51	I.T.I (W) Nawanshahr	5,93,945	4,96,477	97,468
52	L.I.C, Nawanshahr	27,76,604	27,78,778	-2,174
53	Civil Judge (S.D), Balachaur	6,80,360	5,90,851	89,509

Annexure XIV**Non Verification of Personal Ledger Accounts Passbooks
(Refer to Para 3.2.3)**

Sr. No.	PLA/PDA Account holder	DTO/TO	Irregularity Noticed
1	Distt. Library Faridkot	Faridkot	Pass Book has not been verified since 04/2020.
2	Pr. ITI, Faridkot	Faridkot	Pass Book has not been verified since 07/2021.
3	Pr. ITI, Jaitu	Jaitu	Pass Book has not been verified since 11/2018.
4	S/P Account Abohar	Abohar	The ledger has not been verified since 05/19 till date.
5	S/P Account Fazilka	Fazilka	The ledger has not been verified since 05/19 till date.
6	S/P Account Zira	Zira	The ledger has not been verified since 05/19 till date.
7	ITI Fazilka	Fazilka	The ledger has not been verified since 05/19 till date.
8	Distt. Library Gurdaspur	Gurdaspur	Pass Book has not been verified since long
9	Civil Judge (SD), Gurdaspur	Gurdaspur	Pass Book has not been verified since long
10	LCCO, Gurdaspur	Gurdaspur	Pass Book has not been verified since long
11	ITI Dharamkot	Moga	The ledger has not been verified since 11/14 till date.
12	Sheriff petty Nihal Singh Wala	Moga	The ledger has not been verified since 05/17 till date.
13	Civil Judge Sr. Divn, Muktsar	Muktsar Sahib	The ledger has not been verified since 09/19 till date.
14	Additional Civil Judge Gidderbaha	Muktsar Sahib	The ledger has not been verified since 12/18 till date. Further the amount has also been lapsed on 31.03.2021
15	LIC	Muktsar Sahib	The ledger has not been verified since 10/20 till date.
16	ITI Muktsar	Muktsar Sahib	The ledger has not been verified since 07/19 till date. Further the amount has also been lapsed.
17	ITI Kheowali, Muktsar	Muktsar Sahib	The ledger has not been verified since 04/19 till date.

Annexure XV**Non Transfer of PPOs to Public Sector Bank
(Refer to Para 3.3.2)**

Sr. no.	Name S/Sh./Smt.	PPO No.	Date of receipt of PPO	Date of Commencement of pension	Treasury
1	Jaspal Singh	1116050017	11-06-2021	31-01-2016	Hoshiarpur
2	Balwinder Singh	1120011667	15-12-2021	01-07-2018	Hoshiarpur
3	Anita	1420005970	08-12-2020	17-02-2020	Hoshiarpur
4	Anita	1121011043	20-01-2021	01-10-2020	Hoshiarpur
5	Harvinder Singh	1121016189	20-09-2021	01-10-2020	Hoshiarpur
6	Kamla Devi	1421023302	28-09-2021	09-08-2018	Hoshiarpur
7	Maninder Kaur	1421023762	02-11-2021	10-03-2020	Hoshiarpur
8	Amandeep Kaur	1421024691	26-11-2021	15-02-2012	Hoshiarpur
9	Manjit Kaur	1421024691-I	09-12-2021	15-02-2012	Hoshiarpur
10	Surjit Kaur Saini	1122026870	31-03-2022	01-12-2021	Hoshiarpur
11	Attarkali	1117069145	15.06.2022	01-12-2017	Mohali
12	Avtar Singh	1117064312	02.03.2022	15-09-2015	Mohali
13	Bachhittar Singh	1121020625	20.12.2021	01-10-2020	Mohali
14	Balbir Kaur	1221006866	24.11.2021	14-05-2018	Mohali
15	Dalbir Singh	1121010746	27.10.2021	01-10-2020	Mohali
16	Jagmail Singh	1120098466	17.01.2022	01-02-2020	Mohali
17	Jasbir Singh	1221004551	26.03.2021	22-04-2016	Mohali
18	Nachhtar Singh	1222021603	25.05.2022	01-09-2020	Mohali
19	Parminder Pal Singh	1221024033	24.12.2021	01-09-2020	Mohali
20	Raj Rani	1121019558	09.06.2021 (S)	01-05-2021	Mohali

Annexure XVI
Non closing of Account of Provisional Pension
(Refer to Para 3.3.3)

Sr. No.	Name n(Sh/Smt)	DTO/TO	Page No. of the register (2021-22)	DDO Code	Remarks
1	Sh. Gurmeet Singh	Amritsar	96	624	Provisional pension paid upto 04/21. Thereafter, neither the account has been closed nor any payment has been made.
2	Sh. Gurmukh Singh Pannu	Amritsar	98	551	Provisional pension paid upto 03/21. Thereafter, neither the account has been closed nor any payment has been made.
3	Rajinder Kaur	Amritsar	431	506	Provisional pension paid upto 06/20, but account is lying unclosed till date moreover the sanction not found attached.
4	Kartar Singh	Chandigarh (PB)	32(I)	115	The provisional pension has been paid till 10/21 thereafter neither the account has been closed nor provisional pension has been paid.
5	Amrit Lal	Chandigarh (PB)	74(I)	139	The provisional pension has been paid till 07/21 thereafter neither the account has been closed nor provisional pension has been paid.
6	Pradeep Singh	Chandigarh (PB)	84(I)	3	The provisional pension has been paid till 03/21 thereafter neither the account has been closed nor provisional pension has been paid.
7	Avtar Krishan	Ferozpur	13	522	Last payment made on 02.03.2021 thereafter no payment has been made moreover the provisional pension account has also not been closed.
8	Balwant Singh	Ferozpur	31	510	Last payment made on 20.10.2021 thereafter no payment has been made moreover the provisional pension account has also not been closed.

9	Balveer Singh	Ferozepur	41	612	Last payment made on 14.06.2020 thereafter no payment has been made moreover the provisional pension account has also not been closed.
10	Surinder Singh	Gurdaspur	100	DEO (P), GSP	Provisional pension paid upto 04/21, Thereafter neither the account has been closed nor any payment has been made.
11	Jaswinder Singh	Gurdaspur	150	SSP, Batala	Provisional pension paid upto 12/20, Thereafter neither the account has been closed nor any payment has been made.
12	Jagir Singh	Gurdaspur	94	Jugial	Provisional pension paid upto 12/20, Thereafter neither the account has been closed nor any payment has been made.
13	Sh. Sukhdev Singh	Hoshiarpur	53	611	Provisional pension paid upto 06/20. Thereafter, neither the account has been closed nor any payment has been made.
14	Sh. Sohanjit Singh	Hoshiarpur	58	98	Provisional pension paid upto 10/20. Thereafter, neither the account has been closed nor any payment has been made.
15	Sh. Jagdish Parshad	Hoshiarpur	96	601	Provisional pension paid upto 10/20. Thereafter, neither the account has been closed nor any payment has been made.
16	Jasvir Singh	Phillaur	28	--	Provisional pension paid upto 05/21. Thereafter, neither the account has been closed nor any payment has been made.
17	Simarjeet Kaur	Kapurthala	5	SSP, Kapurthala	Provisional pension paid upto 11/21, Thereafter neither the account has been closed nor any payment has been made.
18	Sunita Rani	Phagwara	125	Govt. High. School Rampur Sunra (Phagwara)	Provisional pension paid upto 10/20, Thereafter neither the account has been closed nor any payment has been made.

19	Swaran Singh	Ludhiana	94(Ldh)	Commisioner of Police, Ludhiana	Provisional pension paid upto09/20. Thereafter, neither the account has been closed nor any payment has been made.
20	Charanjit Singh	Ludhiana	97(Ldh)	XEN, Sidhwan Canal Divn. Ludhiana	Provisional pension paid upto09/20. Thereafter, neither the account has been closed nor any payment has been made.
21	Darshan Singh	Ludhiana	172(Ldh)	DDAH(F) Mattewal, Ludhiana	Provisional pension paid upto05/21. Thereafter, neither the account has been closed nor any payment has been made.
22	Sant Singh	Raikot	57 (Raikot)	556	Provisional pension paid upto02/21. Thereafter, neither the account has been closed nor any payment has been made.
23	Gurbachan Singh	Moga	88	Co-operative society, Moga	Last payment made on 07/2022 thereafter no payment has been made moreover the provisional pension account has also not been closed.
24	Sukhwinder Singh	Moga	101	DFSC, Moga	Last payment made on 09/19 thereafter no payment has been made moreover the provisional pension account has also not been closed.
25	Jugraj Singh	Moga	117	SSP, Moga	Last payment made on 03/2021 thereafter no payment has been made moreover the provisional pension account has also not been closed.
26	Amrit Kaur	Muktsar Sahib	3	4	Last payment made on 07/2020 thereafter no payment has been made moreover the provisional pension account has also not been closed.
27	Atma Singh	Muktsar Sahib	4	600	Last payment made on 04/2020 thereafter no payment has been made moreover the provisional pension account has also not been closed.

28	Sh. Pawan Kumar Garg,	Patiala	37	620	Provisional pension paid upto 04/21. Thereafter, neither the account has been closed nor any payment has been made.
29	Sh. Sarabjit Kaur	Patiala	84	593	Provisional pension paid upto 06/20. Thereafter, neither the account has been closed nor any payment has been made.
30	Chatterpal Singh	Tarn Taran	55	948	Provisional pension paid upto 09/20. Thereafter, neither the account has been closed nor any payment has been made.
31	Surjit Kaur W/o Ranjit Singh	Tarn Taran	105	944	Provisional pension paid upto 10/21. Thereafter, neither the account has been closed nor any payment has been made.
32	Nirmal Singh	Tarn Taran	146	948	Provisional pension paid upto 02/21. Thereafter, neither the account has been closed nor any payment has been made.

Annexure XVII**Statement showing overpayment made on account of Leave Encashment
(Refer to Para 3.3.5)****(In ₹)**

Sr. no	Name	Amount Paid	Amount due	Excess Paid	DDO	DTO/TO
1	Vijayvindersingh	99,870	0	99,870	GM, Punjab Roadway, Amritsar	Amritsar
2	Mithu Singh	3,44,000	2,95,450	48,550	EE W/s & maint. Div. Barnala	Barnala
3	Ajmer Singh	64,975	0	64,975	G.H.S Kutba, Barnala	Barnala
4	Darshan Singh	44,574	0	44,574	G.H.S Kutba, Barnala	Barnala
5	Chet Singh	46,496	0	46,496	G.H.S Kutba, Barnala	Barnala
6	Tarsem Singh	45,945	0	45,945	G.H.S Kutba, Barnala	Barnala
7	Dharamveer Singh	5,90,080	5,39,370	50,710	SMO PHC Dhanaula, Barnala	Barnala
8	Baldev Singh	2,26,153	198440	27,713	Civil surgeon, Barnala	Barnala
9	Karamjit Kaur	7,27,740	648920	78,820	SMO CHC Mehalkalan	Barnala
10	Nahar Singh	10,48,370	10,10,320	38,050	Executive engineer, Water supply and sanitation, division no. 3 Bathinda	Bathinda
11	Malkiat Singh	7,47,100	7,19,990	27,110	Executive engineer, Water supply and sanitation, division no. 3 Bathinda	Bathinda
12	Sanjeev Kumar	3,21,946	2,94,278	27,668	GHS, Soma, (Nathana) Bathinda	Bathinda
13	Ghanshyam	2,33,681	2,18,603	15,078	Xen, Provincial Division PWD B&R, Chandigarh	Chandigarh, PB
14	Sh. Kamaljeet	7,24,173	6,97,889	26,284	DEO (SE), Fkt	Faridkot
15	Kulbirsingh	4,52,879	4,47,266	5,613	Assistant commissioner State Excise Fatehgarh Sahib	Fatehgarh Sahib

16	Kamlesh Honda	6,20,550	6,04,000	16,550	Executive Engineer Panchayati Raj Public Works Department Fatehgarh Sahib	Fatehgarh Sahib
17	Jarnail Singh	5,74,720	5,25,330	49,390	Deputy Director Animal Husbandry Fatehgarh Sahib	Fatehgarh Sahib
18	Baldev Singh	6,85,199	6,54,808	30,391	BPEO-II, Jalalabad	Jalalabad
19	Kishan Chand	2,11,429	2,06,313	5,116	XEN, Rajasthan Feeder Divn. FZR	Ferozepur
20	Gurbaksh Singh	8,03,220	7,93,260	9,960	Civil Surgeon, Gurdaspur	Gurdaspur
21	Surinder Kumar	2,20,736	2,15,397	5,339	Pr. SSS, Kidi Kurd, Pathankot	Pathankot
22	Devi Singh	4,12,230	3,97,270	14,960	XEN, Township Div. RSD, Shahpur Kandi	Jugial
23	Anurag Grover	16,11,110	15,07,160	1,03,950	Chief Engineer, SRD, Water Resource Dept, Shahpur kandi	Jugial
24	Ram Lubhaya	1,09,350	0	1,09,350	BPEO, Bulhowal	Hoshiarpur
25	Mohinder Singh	1,33,070	0	1,33,070	BPEO, Bulhowal	Hoshiarpur
26	Lt. Sh. Gurjeet Singh	37,305	0	37,305	Govt High School Bhagowal, Hoshiarpur	Hoshiarpur
27	Anita Jyoti	25,905	0	25,905	Govt High School Bhagowal, Hoshiarpur	Hoshiarpur
28	Gurdev Singh	7,23,660	7,06,160	17,500	SSP, Kapurthala	Kapurthala
29	Bishan Dass	3,42,439	3,33,302	9,127	District & Sessions Judge, Kapurthala	Kapurthala
30	Kuldeep Singh	4,06,300	3,94,389	11,911	Medical Officer I/C E.S.I Dispn. No.12 LDH	Ludhiana
31	Chandar Bhushan	7,68,670	6,24,360	1,44,310	SMO ESIO Dispn. No. 3	Ludhiana
32	Balwinder Singh	7,25,209	6,95,237	29,972	Pr. Govt. Sr. Sec. School Malaudh LDH	Payal
33	Hans Raj	4,34,350	2,50,475	1,83,875	Pr. Govt. Sr. Sec. School UksiLDH	Payal
34	Bhupinder Kaur	4,42,746	4,37,256	5,490	Govt. High School RaipurRajputan LDH	Payal

35	Jinderpal Kaur	6,01,887	5,,77,012	24,875	Pr. Sr. Sec. School Jlaldiwaal LDH	Raikot
36	Pawan Kumar	4,69,402	4,52,359	17,043	Pr. Sr. Sec. School BoysSowaddi Kalan LDH	Jagraon
37	Late. Ravandeep Singh	1,49,871	1,36,991	12,880	S.P Ludhiana Dihati	Jagraon
38	Jarnail Gill	6,01,776	5,39,011	62,765	SMO, Sudhar	Raikot
39	Kulwant Singh	5,72,708	3,25,892	2,46,816	Principal, SKSD, GSSS, Latala	Raikot
40	Tej Partap	6,67,575	4,10,058	57,517	Principal ,GSSS, Bassian	Raikot
41	Darshan Singh	4,05,960	3,53,100	52,860	SMO, Sudhar,	Raikot
42	Nachhattar Singh	5,82,400	5,10,930	71,470	SMO Sudhar	Raikot
43	Avtar Singh	5,24,160	4,29,630	94,530	SMO Sudhar	Raikot
44	Dharpal Singh	5,55,750	4,69,240	86,510	SMO Sudhar	Raikot
45	Harbans Singh	4,74,150	4,04,140	70,010	SMO Sudhar	Raikot
46	Kulwant Singh	6,15,601	5,72,708	42,893	Principal, SKSD SSS Latala	Raikot
47	Mahinder Kaur	4,30,500	3,81,960	48,540	SMO Sudhar	Raikot
48	Charnjit Singh	5,08,950	4,39,410	69,540	SMO Sudhar	Raikot
49	Jorasingh	5,76,295	5,08,809	67,486	Head Master GHS Tajpur	Raikot
50	Mukhtiar Kaur	4,40,823	3,76,439	64,384	Head Master GHS Tajpur	Raikot
51	Kuldeep Singh	3,30,277	2,56,495	73,782	Head Master GHS Tajpur	Raikot
52	Narinder Kaur	7,60,470	6,82,820	77,650	SMO Sudhar	Raikot
53	Gurmeet Kaur	7,07,000	5,98,750	1,08,250	SMO Sudhar	Raikot
54	Gurmel Singh	5,16,320	4,38,920	77,400	SMO Sudhar	Raikot
55	Charnjit Singh	4,30,440	3,71,900	58,540	SMO Sudhar	Raikot
56	Jabbar singh	5,55,750	4,72,370	83,380	SMO Sudhar	Raikot
57	Ramesh Kumar	5,39,370	4,58,300	81,070	SMO Sudhar	Raikot
58	Harjinder Kaur	7,49,970	6,69,230	80,740	SMO Sudhar	Raikot
59	Raminder Singh	10,69,380	8,86,300	1,83,080	SMO Sudhar	Raikot
60	Bahadur Singh	4,52,610	4,04,630	47,980	Principal, SKSGSSSNathowal	Raikot

61	Sukhmindersingh	6,45,840	5,62,220	83,620	Head Master SSS, BM GHS Nurpura	Raikot
62	Jaswant Kaur	6,31,000	5,40,270	90,730	BPEO Raikot	Raikot
63	Kuldeep Singh	3,30,227	2,56,495	73,732	Head Master GHS Tajpur	Raikot
64	Karamjit Kaur Ahuja	6,08,525	6,06,489	2,036	HM GGHSchool, Kishanpura Kalan	Moga
65	Sewak Singh	5,87,480	5,85,380	2,100	SSP, Moga	Moga
66	Sukhwant Singh	19,68,620	19,21,000	47,620	Chief Agriculture office, Moga	Moga
67	Surinder Kaur	6,94,500	5,85,130	1,09,370	ESI Dispensary Moga	Moga
68	NareshInder Singh Walia, Executive Engineer	4,39,060	0	4,39,060	Chief Engineer, PWD(B&R), Patiala	Mohali
69	Paramjit Kaur	2,71,568	2,53,387	18,181	Govt. Girl Sr. Sec. School(Sr. Sec.), Rupana, Muktsar	Muktsar
70	Krishan Kumar	5,68,323	5,63,512	4,811	General Manager, Punjab Roadways, Sri Muktsar	Muktsar
71	Manjeet Singh	7,65,802	7,43,380	22,422	Director General Police	Patiala
72	Jagmal Singh	4,51,200	4,37,990	13,210	Tehsildar	Nabha
73	Randhirsingh	6,49,710	6,26,130	23,580	Tehsildar	Patran
74	Satpal Singh	1,22,270	0	1,22,270	BDPO	Shri Chamkaur Sahib
75	Neelam Khanna	1,24,884	0	1,24,884	Principal, Sr. Sec. School, Fangrali	Shri Chamkaur Sahib
76	AnjanaKumari	58,767	0	58,767	Principal, Sr. Sec. School, Fangrali	Shri Chamkaur Sahib
77	Sohan Lal	89,550	0	89,550	Headmaster, Govt. High School, Bazidpur	Shri Chamkaur Sahib
78	Harpreet Inder Singh	1,31,710	0	1,31,710	DEO	Shri Chamkaur Sahib
79	Sudarshan Singh	18,530	0	18,530	SDM	Shri Anandpur Sahib

80	Hira Singh	2,21,594	0	2,21,594	SSP Tarn Taran	Tarn Taran
81	Sukhbir Kaur	5,28,202	5,21,652	6,550	BEEO Patti	Patti (20-21)
82	Ranjit Singh	8,17,164	7,97,386	19,778	Govt. Girls Sen. Sec. School Patti	Patti (20-21)
83	Wazir Singh	5,09,167	4,95,081	14,086	BEEO Bhikhiwind	Patti (20-21)
84	Jagtar Singh	7,48,080	7,65,107	17,027	BEEO Bhikhiwind	Patti (20-21)
85	Maninder Singh	6,27,696	6,09,312	18,384	GSSS BhalaipurDogran	Khadur Sahib (20-21)
Total				53,26,520		

Annexure XVIII
Overpayment of GIS
(Refer to Para 3.3.7)

(In ₹)

Sr. No.	DTO/TO	Name (Sh./ Smt)	Amount Paid	Amount due	Excess Paid	DDO
1	Bathinda	Kulwant Singh	21,912	19,608	2,304	Deputy Director, Animal Husbandry, Bathinda
2	Bathinda	Gurjant Singh	22,060	19,744	2,316	Deputy Director, Animal Husbandry, Bathinda
3	Bathinda	Gurjiwan Singh	7,588	6,752	836	BPEO Sangat
4	Bathinda	Gurdeep Kaur	43,286	38,632	4,654	Sr. Superintendent of Police, Bathinda
5	Bathinda	Ajaib Singh	22,364	19,882	2,482	Deputy Director, Animal Husbandry, Bathinda
6	Bathinda	Ram Gopal	53,392	48,184	5,208	District ayurvedic and unanj office, Bathinda
7	Bathinda	Gopal Chand	50,004	49,084	920	Sr. Superintendent of Police, Bathinda
8	Bathinda	Sukhjinder Singh	12,606	11,394	1,212	Executive engineer, panchayati raj P.W. works division bathinda
9	Bathinda	Gulab Singh	15,264	13,852	1,682	Executive engineer, construction division no.2, PWD B&R, Bathinda
10	Bathinda	Inder Singh	66,184	64,834	1,350	AETC Taxation, Bathinda,
11	Bathinda	Karan Singh	65,576	65,114	462	Asstt. Inspector General of Police Zonal, CID Bathinda
12	Faridkot	Gurminder Kaur	34,884	28,048	6,836	Pr, GSSSG, Chanda Singh KKP, Kotkapura
13	Faridkot	Sukhmandar Singh	33,462	27,030	6,432	Pr. GSSS, Pakki Kalan
14	Faridkot	Charanjeet kaur	28,960	21,792	7,168	Pr, GSSS, Smart School, Faridkot
15	Faridkot	Sukhdev Singh	27,956	21,120	6,836	HM, GHS, Waradraka, Fkt
16	Faridkot	Gurcharn Singh	34,884	28,048	6,836	Pr. GSSS, Dhudi, Fkt
17	Faridkot	Santosh Kumari	28,454	21,454	7,000	Pr, GSSSG, Chanda Singh KKP, Kotkapura
18	Faridkot	Sukhjit Singh	41,720	34,720	7,000	Pr, GSSSG, Chanda Singh KKP, Kotkapura

19	Faridkot	Veena Narula	28,454	21,454	7,000	Pr, GSSS, Smart School, Faridkot
20	Faridkot	Baljinder Kumar	22,274	15,274	7,000	HM, GHS, Kamianan, Fkt
21	Faridkot	Gurmeet Singh	28,208	21,288	6,920	Pr. GSSS, Ghugiana, Fkt
22	Faridkot	Sunita Singla	26,738	20,306	6,432	Pr, GSSS, Smart School, Faridkot
23	Faridkot	Gurdas Singh	23,336	16,416	6,920	Pr. GSSS, Ghugiana, Fkt
24	Faridkot	Barjinder Singh	41,398	34,478	6,920	HM, GHS, Bhana, Fkt
25	Faridkot	Bant Singh	44,410	37,654	6,756	HM, GHS, Waradakara, Fkt
26	Jaito	Gurman Singh	57,958	51,122	6,836	Pr. GSSS, Bajakhana
27	Jaito	Gurtej Singh	54,360	47,524	6,836	HM, GHS, Romana Ajit Singh, Fkt
28	Jaito	Nirmal Kaur	35,756	28,672	7,084	Pr. Govt. HSN, Sr. Sec. School (Boys) Jaito
29	Ferozepur	Gursharan Rai	60,027	56,124	3,903	Central Works Divn. FZR
30	Gurdaspur	Jagtar Singh	17,882	14,239	3,643	Deputy Director Horticulture, GSP
31	Batala	Ramesh Kumar	60,000	30,000	30,000	GSSS, Lala Nangal, GSP
32	Garshankar	Jasbir Kumar	75,556	66,796	8,760	Tehsildar, Garhsankar
33	Bholath	Shinder Kaur	1,944	1,556	388	CDPO Nadala, Kapurthala
34	Ludhiana	Baljit Singh	10,43,318	96,222	8,052	XEN ProncialMandal LDH
35	Ludhiana	Ranvir Kaur	48,398	44,358	4,040	XENProncial Mandal LDH
36	Budhlada	Jassa Singh	30,000	15,000	15,000	Principal, GSSS Saidowala
37	Moga	Resham Singh	33,814	30,070	3,744	Govt. ITI, Moga
38	Dera Bassi	Shakuntala Devi	62,258	51,634	10,624	SMO, PHC Dera Bassi
39	Muktsar Sahib	Tarsem Kumar	74,116	67,996	6,120	Executive Engineer, W/S and Sanitation Div. No. 1, Sri. Muktsar Sahib
40	Muktsar Sahib	Jarnail Singh	32,468	29,028	3,440	Deputy Director, Animal Husbandry, Sri Muktsar Sahib
41	Muktsar Sahib	Jasbir Singh	13,748	12,510	1,238	Block Development Officer, Sri Muktsar Sahib
42	Muktsar Sahib	Balvinder Singh	51,122	9,866	41,256	G.S.S.S.(Boys), Sri Muktsar Sahib
43	Nabha	Gurjant Singh	74,344	66,364	7,980	Principal, Gram Sewak Training Center , Nabha (Patiala)

44	Samana	Jasjit Kaur	52,274	51,534	740	Sub-Divisional Magistrate, Samana
45	NurpurBedi	Arvinder Singh	54,012	46,106	7,906	Head Master, GHS, Abiana Kalan
46	Tarn Taran	Satinderjit Kaur	36,984	33,020	3,964	District Programme Officer, Tarn Taran
47	Khem Karan	Harjinder Pal	49,504	44,156	5,348	BEEO, Valtoha
Total					3,06,384	

Annexure XIX

**Payment of LTC to the Pensioner for himself and for spouse
(Refer to Para 3.3.9)**

Sr. no.	SB A/C No	PPO	Pensioner	Category of Pension	LTC (In ₹)	Month of payment	Bank Name	DTO
1	10051868531	144621/PB	Subhash Chawla	Sup. Pension	29,693	Jan-22	SBI	Amritsar
	10051868531	139589/PB	Subhash Chawla	Fp. Pension	10,215	Jan-22	SBI	Amritsar
2	10061308000	PB/1111003806	Hazara Singh	Sup. Pension	71,972	Jan-22	SBI	Amritsar
	10061308000	210336/PB	Hazara Singh	Fp. Pension	19,283	Jan-22	SBI	Amritsar
3	10067828499	82059/PB	Kulwan Kaur	Sup. Pension	15,900	Jan-22	SBI	Amritsar
	10067828499	68269/PB	Kulwan Kaur	Fp. Pension	15,736	Jan-22	SBI	Amritsar
4	10067832052	129476/PB	Kailash Wati	Sup. Pension	13,429	Jan-22	SBI	Amritsar
	10067832052	211473/PB	Kailash Wati	Fp. Pension	9,767	Jan-22	SBI	Amritsar
5	10495424067	183907/PB	Manjit Singh	Sup. Pension	23,364	Jan-22	SBI	Amritsar
	10495424067	210640/PB	Manjit Singh	Fp. Pension	6,433	Jan-22	SBI	Amritsar
6	10495426814	28651/S/PB	Kanta	Fp. Pension	10,318	Jan-22	SBI	Amritsar
	10495426814	PB/1117062876	Kanta	Sup. Pension	8,303	Jan-22	SBI	Amritsar
7	10495445838	1112008885/PB	Lakhbir Kaur	Sup. Pension	34,281	Jan-22	SBI	Amritsar
	10495445838	227128/PB	Lakhbir Kaur	Fp. Pension	9,000	Jan-22	SBI	Amritsar
8	20050208375	PB/1113021589	Ganda Singh	Sup. Pension	36,118	Jan-22	SBI	Amritsar
	20050208375	PB/1116046412	Ganda Singh	Fp. Pension	19,988	Jan-22	SBI	Amritsar
9	55061343915	191223/PB	Puran Singh	Sup. Pension	25,772	Jan-22	SBI	Amritsar
	55061343915	218779/PB	Puran Singh	Fp. Pension	14,962	Jan-22	SBI	Amritsar
10	65023036244	208233/PB	Kawaljit Kaur	Sup. Pension	33,304	Jan-22	SBI	Amritsar
	65023036244	188665/PB	Kawaljit Kaur	Fp. Pension	26,406	Jan-22	SBI	Amritsar
11	10067788374	161314/PB	Raj	Fp. Pension	9,965	Jan-22	SBI	Amritsar
	10067788374	189646/PB	Raj	Sup. Pension	13,754	Jan-22	SBI	Amritsar
12	10002687734	29303/S/PB	Nasib Kaur	Family Pension	12,787	Jan-22	SBI	Bathinda
	10002687734	111452/PB	Nasib Kaur	Superannuation	27,753	Jan-22	SBI	Bathinda
13	10526835417	101563/S/PB	Manmohan Kaur	Family Pension	14,367	Jan-22	SBI	Bathinda

	10526835417	145444/PB	Manmohan Kaur	Superannuation	25,394	Jan-22	SBI	Bathinda
14	30169894059	208146/PB	Mrs. Amarjit Kaur	Family Pension	21,818	Jan-22	SBI	Bathinda
	30169894059	206770/PB	Amarjit Kaur	Superannuation	25,659	Jan-22	SBI	Bathinda
15	55066220342	89201/PB	Harnek Singh	Family Pension	10,318	Jan-22	SBI	Bathinda
	55066220342	108923/PB	Harnek Singh	Superannuation	24,248	Jan-22	SBI	Bathinda
16	55069924811	111671/PB	Hardial Singh	Family Pension	10,962	Jan-22	SBI	Bathinda
	55069924811	80717/PB	Hardial Singh	Superannuation	21,703	Jan-22	SBI	Bathinda
17	55097544881	31415/S/PB	Krishana Devi	Family Pension	9,000	Jan-22	SBI	Bathinda
	55097544881	Punjab/1115039418	Mrs. Krishana Devi	Superannuation	12,728	Jan-22	SBI	Bathinda
18	55114271022	42543/S/PB	Mohinder Kaur	Family Pension	10,296	Jan-22	SBI	Bathinda
	55114271022	43048/PB	Mohinder Kaur	Superannuation	15,866	Jan-22	SBI	Bathinda
19	55120612124	219522/PB	Surjeet Kaur	Family Pension	13,992	Jan-22	SBI	Bathinda
	55120612124	188771/PB	Surjit Kaur	Superannuation	21,622	Jan-22	SBI	Bathinda
20	65271088096	46282/S/PB	Kildeep Singh	Fp. Pension	9,965	Jan-22	SBI	Bathinda
	65271088096	Punjab/1117070336	Shri Kuldip Singh	Sup. Pension	10,695	Jan-22	SBI	Bathinda
21	10386635732	35371/S/PB	RAM RAKHI	Fp. Pension	10,604	Jan-22	SBI	Ferozepur
	10386635732	213161/PB	RAM RAKHI	Sup. Pension	22,952	Jan-22	SBI	Ferozepur
22	10386656945	Punjab/1119093016	MR. KAMIKARSINGH	Fp. Pension	9,962	Jan-22	SBI	Ferozepur
	10386656945	Punjab/1119088595	SHRI KAMIKAR SINGH	Sup. Pension	16,191	Jan-22	SBI	Ferozepur
23	10733681403	26286/S/PB.	MANMOHANI KUMAR	Fp. Pension	14,528	Jan-22	SBI	Ferozepur
	10733681403	189037/PB.	MANMOHANI KUMARI	Sup. Pension	21,370	Jan-22	SBI	Ferozepur
24	10733686795	211796/PB/F	KUMARI USHA	Fp. Pension	17,872	Jan-22	SBI	Ferozepur

	10733686795	166106/PB.	MRS KUMARIUSHA	Sup. Pension	21,367	Jan-22	SBI	Ferozepur
25	10747369281	80156/PB	MR. RAMESHCHAN D	Fp. Pension	12,652	Jan-22	SBI	Ferozepur
	10747369281	82471/PB	RAMESH CHAND	Sup. Pension	22,396	Jan-22	SBI	Ferozepur
26	10799612646	19824/S/PB	SHAKUNTLA RANI	Fp. Pension	9,000	Jan-22	SBI	Ferozepur
	10799612646	231267/PB	SHAKUNTALA	Sup. Pension	9,000	Jan-22	SBI	Ferozepur
27	10799720967	33957/S/PB	ANMOL RANI	Fp. Pension	9,000	Jan-22	SBI	Ferozepur
	10799720967	Punjab/111908 9493	SMT. ANMOL RANI	Sup. Pension	6,105	Jan-22	SBI	Ferozepur
28	11135425408	5779/S/PB	MRS NIRMALRANI	Fp. Pension	9,000	Jan-22	SBI	Ferozepur
	11135425408	211279/PB	NIRMAL RANI	Sup. Pension	24,941	Jan-22	SBI	Ferozepur
29	11135475051	30090/S/PB	SURJIT KAUR	Fp. Pension	10,318	Jan-22	SBI	Ferozepur
	11135475051	231579/PB	SURJEET KAUR	Sup. Pension	9,000	Jan-22	SBI	Ferozepur
30	38146065096	59776/S/PB	MR. NOOR	Fp. Pension	14,404	Jan-22	SBI	Ferozepur
	38146065096	59488/S/PB	SHRI NOOR	Fp. Pension	6,174	Jan-22	SBI	Ferozepur
31	55077390219	112307/S/PB	SWRANJIT KAUR	Fp. Pension	10,962	Jan-22	SBI	Ferozepur
	55077390219	185132/PB	SWARANJIT KAUR	Sup. Pension	24,167	Jan-22	SBI	Ferozepur
32	55077393866	12042/S/PB	BACHAN KAUR	Fp. Pension	9,000	Jan-22	SBI	Ferozepur
	55077393866	163034/PB	BACHAN KAUR	Sup. Pension	10,710	Jan-22	SBI	Ferozepur
33	55077419026	52801/S/PB	SAT PAL KAUR	Fp. Pension	10,847	Jan-22	SBI	Ferozepur
	55077419026	Punjab/111909 1550	MRS. SATPAL KAUR WO	Sup. Pension	12,295	Jan-22	SBI	Ferozepur
34	55142462807	234278/PB	SMT. NARESHKUMA RI	Fp. Pension	14,249	Jan-22	SBI	Ferozepur

	55142462807	PB/1112004006	NARESH KUMARI	Sup. Pension	43,589	Jan-22	SBI	Ferozepur
35	65088572767	41247/S/PB	RAHUL UG SURESH KUMA	Fp. Pension	9,000	Jan-22	SBI	Ferozepur
	65088572767	49142/S/PB (65044960987)	RAHUL (M) U/G/ASHOK	Fp. Pension	9,000	Jan-22	SBI	Ferozepur
36	10285698038	28765/S/PB	Parmjit Kaur W O Jat	Fp. Pension	10,318	Jan-22	SBI	Gurdaspur
	10285698038	Punjab/1117067750	Mrs. Parmjit Kaur	Sup. Pension	9,386	Jan-22	SBI	Gurdaspur
37	10314604866	17405/S/PB	Satya Devi	Fp. Pension	10,318	Jan-22	SBI	Gurdaspur
	10314604866	Punjab/1115039839	Ms. Satya Devi Saini	Sup. Pension	35,898	Jan-22	SBI	Gurdaspur
38	10776224355	43621/S/PB	Usha Devi	Fp. Pension	12,160	Jan-22	SBI	Gurdaspur
	10776224355	165765/PB	Usha Devi	Sup. Pension	24,567	Jan-22	SBI	Gurdaspur
39	11077388151	18995/S/PB	Mrs. Om Piyari	Fp. Pension	14,913	Jan-22	SBI	Gurdaspur
	11077388151	110691/PB	Om Payri	Sup. Pension	22,428	Jan-22	SBI	Gurdaspur
40	11077396514	186267/PB	Shri Madan Lal Sharm	Fp. Pension	13,911	Jan-22	SBI	Gurdaspur
	11077396514	125137/Pb	Shri Madan Lal Sharm	Sup. Pension	29,642	Jan-22	SBI	Gurdaspur
41	11077555703	19447/PB	Mrs. KuljitKaur	Fp. Pension	10,560	Jan-22	SBI	Gurdaspur
	11077555703	Punjab/1115044176	Mrs. Kuljeet Kaur	Sup. Pension	35,212	Jan-22	SBI	Gurdaspur
42	11340487288	8448/S/PB	Geeta Rani	Fp. Pension	9,000	Jan-22	SBI	Gurdaspur
	11340487288	186643/PB	Geeta Rani	Sup. Pension	9,000	Jan-22	SBI	Gurdaspur
43	11421591481	39473/S/PB	Janak Kumari	Fp. Pension	11,971	Jan-22	SBI	Gurdaspur
	11421591481	95160/PB	Janak Kumari	Sup. Pension	19,349	Jan-22	SBI	Gurdaspur
44	39056126930	PUNJAB/1117065249	Smt. NirjaSharma	Fp. Pension	9,098	Jan-22	SBI	Gurdaspur

	39056126930	Punjab/111909 1093	Mr. Nirja Sharma	Sup. Pension	15,451	Jan-22	SBI	Gurdaspur
45	55109066234	164020/PB	Kuldeep Kaur	Fp. Pension	16,652	Jan-22	SBI	Gurdaspur
	55109066234	163425/PB	Kuldip Kaur	Sup. Pension	14,585	Jan-22	SBI	Gurdaspur
46	55109391797	7491/W/EDU/P B	Om Piari	Fp. Pension	9,000	Jan-22	SBI	Gurdaspur
	55109391797	98351/PB	Om Piari	Sup. Pension	22,411	Jan-22	SBI	Gurdaspur
47	55109437665	84923/PB	Raj Kumari W/O Late	Fp. Pension	13,096	Jan-22	SBI	Gurdaspur
	55109437665	143767/PB	Raj Kumari	Sup. Pension	23,797	Jan-22	SBI	Gurdaspur
48	10883093268	128974/PB	MRS. SURINDER DHIR	Sup. Pension	35,261	Jan-22	SBI	Hoshiarpur
	10883093268	19269/PB/S	MRS. SURINDER DHIR	Fp. Pension	15,266	Jan-22	SBI	Hoshiarpur
49	55099640277	26372/S/PB	MS. MOHINDERKAU R	Fp. Pension	9,000	Jan-22	SBI	Hoshiarpur
	55099640277	Punjab/ 1117064330	MRS. MOHINDER KAUR	Sup. Pension	6,633	Jan-22	SBI	Hoshiarpur
50	55061300244	196650/PB	AMARJIT KAUR	Sup. Pension	34,046	Jan-22	SBI	Hoshiarpur
	55061300244	20356/S/PB	AMARJIT KAUR	Fp. Pension	10,813	Jan-22	SBI	Hoshiarpur
51	55006939263	17564/S/PB	MEETO WD/O SHANKAR R	Family Pension	9,000	Jan-22	SBI	Kapurthala
	55006939263	PUNJAB/1118 069345	SMT. MITO	Sup. Pension	6,953	Jan-22	SBI	Kapurthala
52	55043408557	114404/PB	BIMLA SOOD	Family Pension	16,655	Jan-22	SBI	Kapurthala
	55043408557	162497/PB	BIMLA SOOD	Sup. Pension	23,570	Jan-22	SBI	Kapurthala
53	55043426928	51700/S/PB	MRS. SAVITARANI	Family Pension	11,626	Jan-22	SBI	Kapurthala
	55043426928	Punjab/111504 5571	MRS. SAVITA RANI	Sup. Pension	34,024	Jan-22	SBI	Kapurthala
54	55043491013	26297/PB	MRS. PARAMJIT KAUR	Family Pension	12,802	Jan-22	SBI	Kapurthala

	55043491013	125318/PB	PARAMJIT KAUR W/O RA	Sup. Pension	16,652	Jan-22	SBI	Kapurthal a
55	55043509338	39741/PB/ME D	GIAN KAUR W/O SADHU	Family Pension	9,000	Jan-22	SBI	Kapurthal a
	55043509338	160046/PB	GIAN KAUR	Sup. Pension	15,881	Jan-22	SBI	Kapurthal a
56	55054226880	97249/PB	SMT. KRISHNADEVI	Family Pension	10,472	Jan-22	SBI	Kapurthal a
	55054226880	169089/PB	SMT. KRISHNA DEVI	Sup. Pension	24,711	Jan-22	SBI	Kapurthal a
57	55080775033	66310/PB	RAJ KUMARI W/O OMPAR	Family Pension	10,817	Jan-22	SBI	Kapurthal a
	55080775033	166334/PB	RAJ KUMARI CHAUHAN W	Sup. Pension	22,656	Jan-22	SBI	Kapurthal a
58	55080776263	Punjab/111706 6253	SMT. RANJITKAUR	Family Pension	10,849	Jan-22	SBI	Kapurthal a
	55080776263	255040/PB	SMT. RANJIT KAUR	Sup. Pension	17,325	Jan-22	SBI	Kapurthal a
59	55080776536	Punjab/111504 4232	MRS. SANDESHKUMA RI	Family Pension	17,211	Jan-22	SBI	Kapurthal a
	55080776536	185764/PB	SANDESH KUMARI W/O V	Sup. Pension	26,764	Jan-22	SBI	Kapurthal a
60	55080790595	29897/S/PB	KULWINDER KAUR W/O H	Family Pension	13,558	Jan-22	SBI	Kapurthal a
	55080790595	Punjab/111909 0794	MRS. KULWINDER KAUR	Sup. Pension	6,155	Jan-22	SBI	Kapurthal a
61	55080793303	18635/S/PB	DARSHAN KAUR W/O NIR	Family Pension	10,318	Jan-22	SBI	Kapurthal a
	55080793303	148460/PB	DARSHAN KAUR W/O NIR	Sup. Pension	19,398	Jan-22	SBI	Kapurthal a
62	55080793483	12129/S/PB	SURINDER KAUR	Family Pension	9,000	Jan-22	SBI	Kapurthal a

	55080793483	125231/PB	SURINDER KAUR	Sup. Pension	9,686	Jan-22	SBI	Kapurthal a
63	55080823192	49536/S/PB	RAJ KUMARI W/O PARMO	Family Pension	14,830	Jan-22	SBI	Kapurthal a
	55080823192	184298/PB	RAJ KUMARI W/O PARMO	Sup. Pension	20,669	Jan-22	SBI	Kapurthal a
64	10011699284	35695/S/PB	MRS DEVINDERKAU R	Family Pension	42,254	Jan-22	SBI	Ludhiana
	10011699284	Punjab/111908 7679	SMT. DAVINDER KAUR	Sup. Pension	14,278	Jan-22	SBI	Ludhiana
65	10108645977	187782/PB	KAWALDEEP KAUR	Family Pension	37,681	Jan-22	SBI	Ludhiana
	10108645977	146883/PB	KAWALDEEP KAUR SIDHU	SUPERANNU ATION PEN	26,582	Jan-22	SBI	Ludhiana
66	10883093348	77363/PB/FP	PUSHPA SOOD	Family Pension	34,098	Jan-22	SBI	Ludhiana
	10883093348	108688/PB	MRS. PUSHPASOOD	Sup. Pension	56,829	Jan-22	SBI	Ludhiana
67	10883163613	17385/S/PB	HARCHARAN KAUR	Family Pension	12,603	Jan-22	SBI	Ludhiana
	10883163613	184952/PB	HARCHARAN KAUR	Sup. Pension	23,570	Jan-22	SBI	Ludhiana
68	10883163828	18514/PB/S	JASWANT KAUR	Family Pension	15,266	Jan-22	SBI	Ludhiana
	10883163828	122843/PB	JASWANT KAUR	Sup. Pension	25,563	Jan-22	SBI	Ludhiana
69	10883165510	62464/PB	VARINDA WATI	Family Pension	17,669	Jan-22	SBI	Ludhiana
	10883165510	71901/PB	VARINDA WATI	Sup. Pension	19,827	Jan-22	SBI	Ludhiana
70	10883303925	94171/PB	KULDIP DHILLON	Family Pension	32,033	Jan-22	SBI	Ludhiana
	10883303925	141630/PB	KULDIP DHILLON	Sup. Pension	56,829	Jan-22	SBI	Ludhiana
71	10926376648	109647/PB	MRS. SATWANTKAU R	Family Pension	15,741	Jan-22	SBI	Ludhiana
	10926376648	186455/PB	SATWANT KAUR	Sup. Pension	24,248	Jan-22	SBI	Ludhiana
72	10926389159	54944/S/PB	JINDER APL KAUR	Family Pension	2,812	Jan-22	SBI	Ludhiana
	10926389159	Punjab/111909 3381	MRS. JINDERPAL KAUR	Sup. Pension	15,535	Jan-22	SBI	Ludhiana

73	10926391215	161473/PB	MRS. GURCHARANJIT K	Family Pension	12,723	Jan-22	SBI	Ludhiana
				Sup. Pension				
	10926391215	187883/PB	GURCHARANJIT KAUR		21,933	Jan-22	SBI	Ludhiana
74	10926410514	58850/S/PB	GURDEV KAUR	Family Pension	14,631	Jan-22	SBI	Ludhiana
				Sup. Pension				
	10926410514	PUNJAB/1111 002360	MRS GURDEVKAUR		37,061	Jan-22	SBI	Ludhiana
75	10926437069	72811/PB	SMT. NACHHATTAR AU	Family Pension	10,325	Jan-22	SBI	Ludhiana
				Sup. Pension				
	10926437069	72812/PB	NACHHATTAR KAUR		18,151	Jan-22	SBI	Ludhiana
76	11145946892	56383/S/PB	BALBIR KAUR	Family Pension	1,386	Jan-22	SBI	Ludhiana
				Family Pension	10,318	Jan-22	SBI	Ludhiana
	11145946892	33974/S/PB	BALBIR KAUR					
77	30137299013	80987/PB	NIRMAL DEVI	Family Pension	15,268	Jan-22	SBI	Ludhiana
				Sup. Pension				
	30137299013	93091/PB	MRS NIRMALDEVI		19,151	Jan-22	SBI	Ludhiana
78	31626855774	1121016242	MRS. JEEVANLATA	Family Pension	10,597	Jan-22	SBI	Ludhiana
				Sup. Pension				
	31626855774	Punjab/111908 6790	SMT. JEEVAN LATA		13,884	Jan-22	SBI	Ludhiana
79	32072778478	Punjab/111301 6290	MRS. BALWINDERKA UR	Family Pension	23,413	Jan-22	SBI	Ludhiana
				Sup. Pension				
	32072778478	1111000865/P B	MRS BALVINDERKA UR		23,734	Jan-22	SBI	Ludhiana
80	55012109610	146980/S/PB	JASWANT KAUR	Family Pension	14,825	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55012109610	126229/PB	JASWNAT KAUR		23,944	Jan-22	SBI	Ludhiana
81	55034146089	41173/S/PB	SARSWATI SHARMA	Family Pension	15,741	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55034146089	251102/PB	SARSVATI SHARMA		12,559	Jan-22	SBI	Ludhiana

82	55044350604	85320/PB	SMT. SAWARANJIT KAUR	Family Pension	12,150	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55044350604	83490/PB	SWARANJIT KAUR		15,322	Jan-22	SBI	Ludhiana
83	55044352307	81509/PB	MRS NIRMALKAUR	Family Pension	10,421	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55044352307	92530/PB	NIRMAL KAUR		23,251	Jan-22	SBI	Ludhiana
84	55044714212	18383/S/PB	SURJIT KAUR W/O DARS	Family Pension	9,000	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55044714212	93447/PB	SURJIT KAUR		17,647	Jan-22	SBI	Ludhiana
85	55060824407	77229/PB	DARSHAN SINGH	Family Pension	12,054	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55060824407	79952/PB	DARSHAN SINGH		19,555	Jan-22	SBI	Ludhiana
86	55060871774	184227/PB	MOHINDER KAUR	Family Pension	14,367	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55060871774	142971/PB	MOHINDER KAUR		20,537	Jan-22	SBI	Ludhiana
87	55060900933	51061/S/PB	MOHINDER SINGH	Family Pension	14,369	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55060900933	189001/PB	MOHINDER SINGH		21,688	Jan-22	SBI	Ludhiana
88	55060907677	56229/S/PB	SMT. CHHOTI	Family Pension	2,709	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55060907677	Punjab/111706 3571	MRS. CHHOTI		8,260	Jan-22	SBI	Ludhiana
89	55069969738	107231/S/ PB	SHAKUNTLA DEVI	Family Pension	15,263	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55069969738	182721/PB	SHAKUNTLA DEVI W/O R		22,421	Jan-22	SBI	Ludhiana
90	55096700070	106131/PB	PUSHPA SHARMA	Family Pension	12,726	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55096700070	81354/PB	PUSHPA SHARMA		15,930	Jan-22	SBI	Ludhiana

91	55096705159	122785/PB	MALKIAT KAUR	Family Pension	20,961	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55096705159	208751/PB	MALKIAT KAUR		29,652	Jan-22	SBI	Ludhiana
92	55096724751	22017/S/PB	KAMALJIT KAUR	Family Pension	9,000	Jan-22	SBI	Ludhiana
				Sup. Pension				
	55096724751	Punjab/111908 8997	SMT. KAMALJIT KAUR		15,257	Jan-22	SBI	Ludhiana
93	65003548950	151587/S/PB	VEENA WALIA	Family Pension	40,197	Jan-22	SBI	Ludhiana
				Sup. Pension				
	65003548950	185539/PB	VEENA WALIA		57,539	Jan-22	SBI	Ludhiana
94	30400010357405 8	139395/PB	BALWANT KAUR	Family Pension	7,333	Apr-21	PNB	Ludhiana
				Superannuation Pension				
	30400010357405 8	132157/PB	BALWANT KAUR		10,592	Jun-21	PNB	Ludhiana
95	24160003002775 70	120243/PB	SUDESH GUPTA	Family Pension	6,550	Nov-21	PNB	Ludhiana
				Superannuation Pension				
	24160003002775 70	149942/PB	SUDESH GUPTA		10,103	Sep-21	PNB	Ludhiana
96	10059464450	128443/PB	MRS. KAMLESH KUMARI	Family Pension	12,358	Feb-22	SBI	Jalandhar
				Sup. Pension				
	10059464450	165009/PB	KAMLESH KUMARI		13,894	Feb-22	SBI	Jalandhar
97	10097025994	95688/PB	SMT. MOHINDERKAU R	Family Pension	11,013	Feb-22	SBI	Jalandhar
				Sup. Pension				
	10097025994	128613/PB	MOHINDER KAUR		19,376	Feb-22	SBI	Jalandhar
98	10514060451	37936/S/PB PN552	L MALL	Family Pension	10,962	Feb-22	SBI	Jalandhar
				Sup. Pension				
	10514060451	124319/PB	LABHA MALL MAINGI		28,510	Feb-22	SBI	Jalandhar
99	10514137552	Punjab/111504 1581	MRS. JASWANT KAUR	Family Pension	21,524	Feb-22	SBI	Jalandhar

	10514137552	PB/111100138 3	MRS JASWANTKAUR	Sup. Pension	31,878	Feb-22	SBI	Jalandhar
100	10792393708	34252/S/PB	SARABJIT KAUR	Family Pension	10,315	Feb-22	SBI	Jalandhar
	10792393708	Punjab/111604 7467	MRS. SARABJIT KAUR	Sup. Pension	12,219	Feb-22	SBI	Jalandhar
101	10992506217	6618/S-PB	SITA DEVI	Family Pension	9,000	Feb-22	SBI	Jalandhar
	10992506217	233848/PB	SITA DEVI	Sup. Pension	13,451	Feb-22	SBI	Jalandhar
102	10992590379	8713/S/PB.	MRS. CHARANJITKA UR	Family Pension	9,000	Feb-22	SBI	Jalandhar
	10992590379	Punjab/111302 1377	MRS. CHARANJIT KAUR	Sup. Pension	25,292	Feb-22	SBI	Jalandhar
103	31030584433	233201/PB	MRS. AMARJITKAUR	Family Pension	15,168	Feb-22	SBI	Jalandhar
	31030584433	232467/PB	MRS. AMARJITKAUR	Sup. Pension	12,669	Feb-22	SBI	Jalandhar
104	31609723928	PUNJAB/1116 056379	MR. HARBANSSING H	Family Pension	15,881	Feb-22	SBI	Jalandhar
	31609723928	Punjab/112000 0746	MR. HARBANS SINGH	Sup. Pension	16,060	Feb-22	SBI	Jalandhar
105	55003463275	46353/PB	SATOSH SHARMA	Family Pension	15,266	Feb-22	SBI	Jalandhar
	55003463275	61097/PB	SANTOSH SHARMA	Sup. Pension	15,371	Feb-22	SBI	Jalandhar
106	55014209997	197163/PB	MELA SINGH	Family Pension	23,920	Feb-22	SBI	Jalandhar
	55014209997	178503/PB	MELA SINGH	Sup. Pension	35,085	Feb-22	SBI	Jalandhar
107	55050393605	207908/PB	SMT. BALBIR KAUR	Family Pension	15,969	Feb-22	SBI	Jalandhar
	55050393605	251034/PB	BALBIR KAUR	Sup. Pension	17,529	Feb-22	SBI	Jalandhar
108	55092404702	6302/S/PB	GURDEEP KAUR	Family Pension	9,000	Feb-22	SBI	Jalandhar
	55092404702	164049/PB	GURDEEP KAUR	Sup. Pension	24,554	Feb-22	SBI	Jalandhar

109	55092438391	145626/PB	BALDEV SINGH	Family Pension	14,825	Feb-22	SBI	Jalandhar
	55092438391	145671/PB	BALDEV SINGH	Sup. Pension	27,756	Feb-22	SBI	Jalandhar
110	65032881136	233543/PB	MRS. RAJ RAJINDER KA	Family Pension	23,126	Feb-22	SBI	Jalandhar
	65032881136	230069/PB	RAJ RAJINDER KAUR	Sup. Pension	35,984	Feb-22	SBI	Jalandhar
111	30965736483	231810/PB	DARSHANA	Sup. Pension	32,726	Jan-22	SBI	Mohali
	30965736483	218933/PB	SMT. DARSHNASOI	Family Pension	19,702	Jan-22	SBI	Mohali
112	55030181356	PUNJAB/1111 002915	INDIRA KUMARI	Sup. Pension	32,530	Jan-22	SBI	Mohali
	55030181356	119660/PB	INDRA KUMARI	Family Pension	14,830	Jan-22	SBI	Mohali
113	55034490383	149891/PB	PAUL KAUR	Sup. Pension	19,376	Jan-22	SBI	Mohali
	55034490383	251112/PB	MRS PAULKAUR	Family Pension	15,741	Jan-22	SBI	Mohali
114	55034568726	128830/PB	MRS. SANTOSHKUR	Sup. Pension	33,804	Jan-22	SBI	Mohali
	55034568726	111668/PB	SANTOSH KAUR	Family Pension	26,232	Jan-22	SBI	Mohali
115	55110227441	128951/PB	RADHA RANI	Sup. Pension	18,822	Jan-22	SBI	Mohali
	55110227441	145430/PB	RADHA RANI	Family Pension	11,626	Jan-22	SBI	Mohali
116	55110236513	143760/PB	SHER SINGH	Sup. Pension	23,944	Jan-22	SBI	Mohali
	55110236513	164907/PB	MRS. SHERSINGH	Family Pension	9,000	Jan-22	SBI	Mohali
117	55116231043	107568/PB	SURJIT SINGH	Sup. Pension	21,022	Jan-22	SBI	Mohali
	55116231043	36975/S/PB	SURJIT SINGH	Family Pension	11,859	Jan-22	SBI	Mohali
118	65002683605	192038/PB	SAVINDER KAUR	Sup. Pension	25,894	Jan-22	SBI	Mohali
	65002683605	176341/PB	SAVINDER KAUR	Family Pension	25,078	Jan-22	SBI	Mohali
119	65046890676	226329/PB	MRS. AMARJITKAUR	Sup. Pension	21,502	Jan-22	SBI	Mohali

	65046890676	Punjab/112007 6996	MRS. AMARJIT KAUR	Family Pension	13,089	Jan-22	SBI	Mohali
120	10350437220	21668/S/PB.	PARKASHO	Family Pension	9,000	Jan-22	SBI	NawanSh ahr
	10350437220	punjab/111302 3618	MRS. PARKASHO	Sup. Pension	16,682	Jan-22	SBI	NawanSh ahr
121	10350470596	83585/PB	MRS. GOBINDKAUR	Family Pension	13,412	Jan-22	SBI	NawanSh ahr
	10350470596	84414/PB	GOBIND KAUR	Sup. Pension	15,415	Jan-22	SBI	NawanSh ahr
122	10337508734	126603/PB	HARBANS KAUR	Family Pension	1,890	Jan-22	SBI	NawanSh ahr
	10337508734	168011/PB.	MRS HARBANSKAUR	Sup. Pension	20,797	Jan-22	SBI	NawanSh ahr
123	10337510346	Punjab/111807 2652	MRS. KULWINDERKA UR	Family Pension	11,381	Jan-22	SBI	NawanSh ahr
	10337510346	Punjab/111706 8255	SMT. KULWINDER KAUR	Sup. Pension	12,406	Jan-22	SBI	NawanSh ahr
124	55016966401	PUNJAB/1111 001016	SMT. KAMLADEVI	Family Pension	9,892	Jan-22	SBI	Patiala
	55016966401	Punjab/111909 2447	SMT. KAMLA DEVI	Sup. Pension	8,127	Jan-22	SBI	Patiala
125	55017424865	143023/S/PB	NIRMAL KAUR	Family Pension	17,105	Jan-22	SBI	Patiala
	55017424865	142078/PB	NIRMAL KAUR	Sup. Pension	24,481	Jan-22	SBI	Patiala
126	55083529109	17529/PB	NASHINDER KAUR	Family Pension	10,830	Jan-22	SBI	Patiala
	55083529109	Punjab/111807 6118	SMT. NISHINDER KAUR	Sup. Pension	18,221	Jan-22	SBI	Patiala
127	55124576995	39329/S/PB	RANJIT SINGH	Family Pension	9,965	Jan-22	SBI	Patiala
	55124576995	193851/PB	RANJIT SINGH	Sup. Pension	26,764	Jan-22	SBI	Patiala
128	65000790298	102349/PB	MRS. SUKHDARSHAN KA	Family Pension	16,344	Jan-22	SBI	Patiala

	65000790298	184172/PB	SUKHDARSAN KAUR	Sup. Pension	39,609	Jan-22	SBI	Patiala
129	65038790955	55644/S/PB	HARMANPREET KAUR	Family Pension	37,272	Jan-22	SBI	Patiala
	65038790955	PUNJAB/1111 002016	HARMANPREET KAUR	Sup. Pension	80,535	Jan-22	SBI	Patiala
130	55032522749	10637/S/PB	BALJINDER KAUR	Family Pension	10,629	Jan-22	SBI	Sangrur
	55032522749	163269/PB	BALJINDER KAUR	Sup. Pension	23,187	Jan-22	SBI	Sangrur
131	55111512552	41742/S/PB	BASHIRA	Family Pension	1,838	Jan-22	SBI	Sangrur
	55111512552	Punjab/112009 1069	MRS. BASHIRAN	Sup. Pension	3,708	Jan-22	SBI	Sangrur
132	65075121786	59273/S/PB	RAJESH KUMAR	Family Pension	3,906	Jan-22	SBI	Sangrur
	65075121786	Punjab/111909 0448	SHRI RAJESH KUMAR	Sup. Pension	16,362	Jan-22	SBI	Sangrur
133	65165135663	Punjab/111302 2918	MRS. KANTARANI	Family Pension	16,145	Jan-22	SBI	Sangrur
	65165135663	Punjab/111909 0427	SMT. KANTA RANI	Sup. Pension	17,210	Jan-22	SBI	Sangrur

Annexure XX

**Payment of Medical Allowance to the pensioner for himself and for spouse
(Refer to Para3.3.10)**

Sr. no.	SB A/C No	PPO	Pensioner	Category of Pension	Medical (In ₹)	Month of payment	Bank Name	DTO
1	10061289304	102016/PB	Gurnam Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10061289304	173820/PB	Gurnam Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
2	10061296242	PB/1112009783	Ajit Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10061296242	PB/1412017494	Ajit Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
3	10067472632	167190/PB	Lakhhbir Singh	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10067472632	125689/PB	Lakhhbir Singh	Fp. Pension	350	Jan-22	SBI	Amritsar
4	10067750087	194349/PB	Meena	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10067750087	245559/PB	Meena Aggarwal	Sup. Pension	1,000	Jan-22	SBI	Amritsar
5	10067788374	161314/PB	Raj	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10067788374	189646/PB	Raj	Sup. Pension	1,000	Jan-22	SBI	Amritsar
6	10067810276	232140/PB	Amarjit Singh	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10067810276	PB/1415044621	Amarjit Singh	Fp. Pension	1,000	Jan-22	SBI	Amritsar
7	10067829991	112930/PB	Gurmit Singh	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10067829991	113752/PB	Gurmit Singh	Fp. Pension	1,000	Jan-22	SBI	Amritsar
8	10067831252	105672/PB	Raghhbir Chand	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10067831252	106896/PB	Raghhbir Chand	Sup. Pension	1,000	Jan-22	SBI	Amritsar
9	10067834650	142392/PB	Tripta Sharma	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10067834650	61926/PB	Tripta Sharma	Sup. Pension	1,000	Jan-22	SBI	Amritsar
10	10067835756	145112/PB	Santosh Kumari	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10067835756	85185/F/PB	Santosh Kumari	Fp. Pension	1,000	Jan-22	SBI	Amritsar
11	10067840620	128938/PB	Harjit Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10067840620	205817/PB	Harjit Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
12	10067843279	57360/S/PB	Harwant Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10067843279	PB/1113018311	Harwant Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
13	10374475226	129872/PB	Rajinder Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10374475226	139212/PB	Rajinder Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
14	10495337480	66478/PB	Krishan Lal Kakkar	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10495337480	84432/PB/F	Krishan Lal Kakkar	Fp. Pension	1,000	Jan-22	SBI	Amritsar
15	10495339374	191963/PB	Narinder Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10495339374	99928/PB	Narinder Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
16	10495340324	61828/PB	Dalbiri Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10495340324	93605/PB	Dalbiri Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
17	10495365485	117230/PB	Kulwant Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10495365485	138274/PB	Kulwant Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
18	10495368689	133782/PB/F	Prem Kanta	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10495368689	145462/PB	Prem Kanta	Sup. Pension	1,000	Jan-22	SBI	Amritsar
19	10495390502	1112011334	Veena Kumari	Sup. Pension	1,000	Jan-22	SBI	Amritsar

	10495390502	PB/1416049 881	Veena Kumari	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10495393795	242542/PB	Santosh Kumari	Fp. Pension	1,000	Jan-22	SBI	Amritsar
20	10495393795	PB/1112015 032	Santosh Kumari	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10978274307	172474/PB	Sharanjit Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
21	10978274307	220585/PB	Sharanjit Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
	10978283583	1114015038 /PB	Swarnjit Kaur	Sup. Pension	1,000	Jan-22	SBI	Amritsar
22	10978283583	250675/PB	Swarnjit Kaur	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	10978309444	177502/PB	Rawail Singh	Sup. Pension	1,000	Jan-22	SBI	Amritsar
23	10978309444	193905/PB	Rawail Singh	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	11375398660	166001/PB	Gurmeet Singh	Sup. Pension	1,000	Jan-22	SBI	Amritsar
24	11375398660	191139/PB	Gurmeet Singh	Fp. Pension	1,000	Jan-22	SBI	Amritsar
	1512010002100	211998/PB	Harbans Kaur	Fp. Pension	1,000	Feb-22	PNB	Amritsar
25	1512010002100	181605/PB	Harbans Kaur	Sup. Pension	500	Feb-22	PNB	Amritsar
	1952030000010	35355/PB	Manjit Kaur	Fp. Pension	500	Feb-22	PNB	Amritsar
26	1952030000010	PUNJAB/1 1190871	Manjit Kaur	Sup. Pension	500	Feb-22	PNB	Amritsar
	20000100375705	57364/PB	Lal Chand	Sup. Pension	1,000	Feb-22	PNB	Amritsar
27	20000100375705	168668/PB	Lal Chand	Fp. Pension	1,000	Feb-22	PNB	Amritsar
	20000300151251	49707/PB	Surinder Kaur Sandhu	Fp. Pension	1,000	Feb-22	PNB	Amritsar
28	20000300151251	77917/PB	Surinder Kaur	Sup. Pension	1,000	Feb-22	PNB	Amritsar
	20000300384080	175918/PB	Gurbachan Kaur	Fp. Pension	1,000	Feb-22	PNB	Amritsar
29	20000300384080	203629/PB	Gurbachan Kaur	Sup. Pension	1,000	Feb-22	PNB	Amritsar
	26000300261806	49074/PB	Nirmal Kumari Behl	Fp. Pension	1,000	Feb-22	PNB	Amritsar
30	26000300261806	52171/PB	Nirmal Kumari	Sup. Pension	1,000	Feb-22	PNB	Amritsar
	26000305210500	120027/PB	Gurdial Kaur	Fp. Pension	1,000	Feb-22	PNB	Amritsar
31	26000305210500	168692/PB	Gurdial Kaur	Sup. Pension	1,000	Feb-22	PNB	Amritsar
	711000300165561	120309/PB	Ajit Kaur	Sup. Pension	1,000	Feb-22	PNB	Amritsar
32	711000300165561	72649/PB	Ajit Kaur	Fp. Pension	500	Feb-22	PNB	Amritsar
	732000300000029	201696/PB	Narinderjit Kaur	Sup. Pension	1,000	Feb-22	PNB	Amritsar
33	732000300000029	191095/PB	Narinderjit Kaur	Fp. Pension	500	Feb-22	PNB	Amritsar
	740000302127479	146265/pb	Harminder Kaur	Fp. Pension	1,000	Feb-22	PNB	Amritsar
34	740000302127479	181247/PB	Harminder Kaur	Sup. Pension	1,000	Feb-22	PNB	Amritsar
	909000300070442	112382	Jaswant Singh	Sup. Pension	1,000	Feb-22	PNB	Amritsar
35	909000300070442	107981/PB	Jaswant Singh	Fp. Pension	1,000	Feb-22	PNB	Amritsar
	1322000100000930	242143/PB	Simarjit Kaur	Fp. Pension	1,000	Feb-22	PNB	Amritsar
36	1322000100000930	214125/PB	Simarjeet Kaur	Sup. Pension	1,000	Feb-22	PNB	Amritsar
	1339000300040350	174073/PB	Sh Diwan Chand	Sup. Pension	1,000	Feb-22	PNB	Amritsar
37	1339000300040350	211429/PB	Diwan Chand	Fp. Pension	500	Feb-22	PNB	Amritsar
	1413000300580840	184865/PB	Karaj Singh	Sup. Pension	1,000	Feb-22	PNB	Amritsar
38	1413000300580840	238151/PB	Karaj Singh	Fp. Pension	1,000	Feb-22	PNB	Amritsar
	3395001300003180	210122/PB	Onkar Nath	Sup. Pension	1,000	Feb-22	PNB	Amritsar
39	3395001300003180	215649/PB	Onkar Nath	Fp. Pension	500	Feb-22	PNB	Amritsar
40	3400000140740970	201020/PB	Veena Kumari	Fp. Pension	1,000	Feb-22	PNB	Amritsar

	3400000140740970	247287/PB	Veena Kumari	Sup. Pension	1,000	Feb-22	PNB	Amritsar
41	4164000103035790	145446/PB	Rajinder Pal	Fp. Pension	1,000	Feb-22	PNB	Amritsar
	4164000103035790	1114021255 /PB	Rajinder Pal	Sup. Pension	1,000	Feb-22	PNB	Amritsar
	10002663905	Punjab/111 4027658	Mrs. Naresh Rani	Fp. Pension	1,000	Jan-22	SBI	Bathinda
42	10002663905	Punjab/111 7059626	Mrs. Naresh Rani	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	10002680910	104405/PB	Mrs. HarjitKaur	Fp. Pension	1,000	Jan-22	SBI	Bathinda
43	10002680910	115925/PB	Harjit Kaur	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	55061674765	184584/PB	Harjinder Kaur Wd/O	Fp. Pension	1,000	Jan-22	SBI	Bathinda
44	55061674765	210671/PB	Harjinder Kaur	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	55061703617	18518/S/PB	Harbans Kaur	Fp. Pension	1,000	Jan-22	SBI	Bathinda
45	55061703617	207821/PB	Harbans Kaur	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	55062899392	249471/PB	Mr. Rattan Kumar Jai	Fp. Pension	1,000	Jan-22	SBI	Bathinda
46	55062899392	230649/PB	Rattan Kumar Jain	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	55069901780	128174/PB	Mrs. DayaWati	Fp. Pension	1,000	Jan-22	SBI	Bathinda
47	55069901780	136144/PB	DeyaWanti	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	55129075847	186511/PB	Mrs. Gurdeep Kaur	Fp. Pension	1,000	Jan-22	SBI	Bathinda
48	55129075847	162162/PB	Gurdeep Kaur	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	55134022480	230611/PB	Mrs. Surinder Kumari	Fp. Pension	1,000	Jan-22	SBI	Bathinda
49	55134022480	164782/PB	Surinder Kumari	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	65271056483	128618/PB	Shri KaramSingh	Fp. Pension	1,000	Jan-22	SBI	Bathinda
50	65271056483	234933/PB	Karam Singh	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	65271059280	118505/PB	Mr. Jagir Singh	Fp. Pension	1,000	Jan-22	SBI	Bathinda
51	65271059280	123203/PB	Jagir Singh	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	65271087354	176822/PB	Mr. Mohinder Singh	Fp. Pension	1,000	Jan-22	SBI	Bathinda
52	65271087354	156419/PB	Mohinder Singh	Sup. Pension	1,000	Jan-22	SBI	Bathinda
	87000100801629	142378/PB	TEJINDER KAUR	Fp. Pension	500	Jan-22	PNB	Chandigar h, PB
53	87000100801629	88440/PB	TEJINDER KAUR	Sup. Pension	1,000	Jan-22	PNB	Chandigar h, PB
	87000100805388	56885/PB	URMIL KANTA	Fp. Pension	500	Jan-22	PNB	Chandigar h, PB
54	87000100805388	96777/PB	URMIL KANTA	Sup. Pension	1,000	Jan-22	PNB	Chandigar h, PB
	87000110988459	143712/PB	RESHMA GOYAL	Fp. Pension	500	Jan-22	PNB	Chandigar h, PB
55	87000110988459	153268/PB	RESHAMO DEVI	Sup. Pension	1,000	Jan-22	PNB	Chandigar h, PB
	87000111206714	1113022672 /pb	BALBIR KAUR	Fp. Pension	500	Jan-22	PNB	Chandigar h, PB
56	87000111206714	1112016277	BALBIR KAUR	Sup. Pension	1,000	Jan-22	PNB	Chandigar h, PB

57	87000111211798	198150/PB	SAROJ RANI	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
	87000111211798	110644/pb	SAROJ RANI BANSAL	Sup. Pension	500	Jan-22	PNB	Chandigarh, PB
58	87000300003887	196534/PB	NARINDER PAL KAUR	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
	87000300003887	248725/PB	NARINDER PAL KAUR	Sup. Pension	500	Jan-22	PNB	Chandigarh, PB
59	95000300176540	30225/PB	HARBANS KAUR	Fp. Pension	1,000	Jan-22	PNB	Chandigarh, PB
	95000300176540	39730PB	HARBANS KAUR BEDI	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
60	95006900009554	PUNJAB/11160495	BALJIT KAUR	Sup. Pension	500	Jan-22	PNB	Chandigarh, PB
	95006900009554	183193/PB	BALJITKAUR	Family Pension	1,000	Jan-22	PNB	Chandigarh, PB
61	575000100028961	162447/PB	MAMOHAN KAUR	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
	575000100028961	206797/PB	MANMOHAN KAUR	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
62	575000300187349	57810/PB	PREM JIGYASU	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
	575000300187349	64864/PB	PREM JIGYASU	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
63	583000300223813	76542/PB	VISHWA MITTER BHALLA	Sup. Pension	500	Jan-22	PNB	Chandigarh, PB
	583000300223813	84096/PB	VISHWA MITTER BHALLA	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
64	583000300269347	50618/PB	LALITA KUMARI	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
	583000300269347	113857/PB	LALITA KUMARI	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
65	1183000300055530	62754/PB	RAM JI DASS GUPTA	Fp. Pension	1,000	Jan-22	PNB	Chandigarh, PB
	1183000300055530	56552/PB	RAMJI DASS GUPTA	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
66	1183000300119420	60539/PB	BANARAS KANTA	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
	1183000300119420	92883/PB	BANARAS KANTA	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
67	1418000301006390	53194/PB	SURJIT KAUR MANN	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
	1418000301006390	58105/PB	SURJIT KAUR MANN	Family Pension	1,000	Jan-22	PNB	Chandigarh, PB
68	1808000100047320	57018/PB	SANTOSH JOSHI	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
	1808000100047320	66223/PB	SANTOSH JOSHI	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
69	2936000305141300	PUNJAB/11150351	VANITA	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
	2936000305141300	50630/S/PB	VANITA CHAUHAN	Fp. Pension	1,000	Jan-22	PNB	Chandigarh, PB

70	3250000308191530	180514/PB	CHAMAN LAL MHEY	Fp. Pension	1,000	Jan-22	PNB	Chandigarh, PB
	3250000308191530	212896/PB	CHAMAN LAL MHEY	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
71	3253000300872650	1116057010	SARISHTA DEVI	Sup. Pension	500	Jan-22	PNB	Chandigarh, PB
	3253000300872650	155299/PB	SARISHTA DEVI	Fp. Pension	500	Jan-22	PNB	Chandigarh, PB
72	3481000300134340	102854/PB	EMMANUEL CHARLES	Fp. Pension	1,000	Jan-22	PNB	Chandigarh, PB
	3481000300134340	119681/PB	EMMANUEL CHARLES	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
73	6646000100011630	1112008437 /PB	KANWALJIT KAUR	Fp. Pension	1,000	Jan-22	PNB	Chandigarh, PB
	6646000100011630	PUNJAB/1150350	KANWALJIT KAUR	Sup. Pension	1,000	Jan-22	PNB	Chandigarh, PB
74	55088094761	135011/PB	MR. JARNAIL SINGH	Fp. Pension	500	Apr-21	SBI	Faridkot
	55088094761	157869/PB	JARNAIL SINGH	Sup. Pension	500	Apr-21	SBI	Faridkot
75	55100505680	192581/PB	SUSHMA RANI	Fp. Pension	500	Apr-21	SBI	Faridkot
	55100505680	223288/PB	SUSHMA RANI	Sup. Pension	500	Apr-21	SBI	Faridkot
76	55100570194	240382/PB	SWARAN SINGH	Fp. Pension	500	Apr-21	SBI	Faridkot
	55100570194	208295/PB	SWARAN SINGH	Sup. Pension	500	Apr-21	SBI	Faridkot
77	55100600030	56564/S/PB	RAJ KUMAR	Fp. Pension	500	Apr-21	SBI	Faridkot
	55100600030	251190/PB	RAJ KUMAR	Sup. Pension	500	Apr-21	SBI	Faridkot
78	55100646010	61855/S/PB	PARMINDER KAUR	Fp. Pension	500	Apr-21	SBI	Faridkot
	55100646010	Punjab/1116052578	MRS. PARMINDER KAUR	Sup. Pension	500	Apr-21	SBI	Faridkot
79	55126966097	216571/PB	JAGDISH RAI SHARMA	Fp. Pension	500	Apr-21	SBI	Faridkot
	55126966097	130685/PB	JAGDISH RAI S/O KESH	Sup. Pension	500	Apr-21	SBI	Faridkot
80	65031328704	Punjab/1417061846	SHRI RAJA RAVINDER S	Fp. Pension	500	Apr-21	SBI	Faridkot
	65031328704	Punjab/1118077937	SHRI RAJA RAVINDER S	Sup. Pension	500	Apr-21	SBI	Faridkot
81	65190055184	201684/PB	MRS HARMINDER KAUR	Fp. Pension	500	Apr-21	SBI	Faridkot
	65190055184	Punjab/1115032204	MRS. HARMINDER KAUR	Sup. Pension	500	Apr-21	SBI	Faridkot
82	55033559393	38815/S/PB	Smt. JasjeetKaur	Fp. Pension	1,000	Mar-22	SBI	Fatehgarh Sahib
	55033559393	1121021190	Mrs. Jasjeet Kaur	Sup. Pension	1,000	Mar-22	SBI	Fatehgarh Sahib

83	10733686795	211796/PB/ F	KUMARI USHA	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	10733686795	166106/PB.	MRS KUMARIUSH A	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
84	10747314174	57682/S/PB	SAROJ RANI	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	10747314174	Punjab/111 9093679	MRS. SAROJ RANI	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
85	10759846069	117640/PB	BALWANT KAUR	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	10759846069	118082/PB	BALWANT KAUR	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
86	10799703282	20155/S/PB	NASIB KAUR	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	10799703282	Punjab/111 6055497	MRS.	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
87	11290411267	115313/PB	MRS. YASHKANTA	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	11290411267	158668/PB	YASH KANTA	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
88	11290414042	149659/PB	MR BEANT SINGH	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	11290414042	149658/PB	BEANT SINGH	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
89	11290458353	98876/PB	SHRI AGIARAM	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	11290458353	80349/PB	AGIARAM	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
90	20055201400	179177/PB/ F	SURJIT KAUR	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	20055201400	247092/PB	SURJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
91	31126207005	201335/PB	MR. GURDEVSING H	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	31126207005	189513/PB	GURDEV SINGH	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
92	55016318564	149118/PB	MRS. USHARANI	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	55016318564	185492/PB	USHA RANI	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
93	55077341863	Punjab/111 6049618	MR. SATISH MOHAN	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	55077341863	Punjab/111 2008698	SATISH MOHAN	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
94	55077392987	Punjab/111 2006059	SHRI NARINDERSI NGH	Fp. Pension	1,000	Feb-22	SBI	Ferozepur
	55077392987	Punjab/111 6053179	SHRI NARINDER SINGH	Sup. Pension	1,000	Feb-22	SBI	Ferozepur
123	10001215354	138746/PB	MRS SAVITRIDEVI	Superannuat ion	1,000	Feb-22	SBI	Hoshiarpu r
	10001215354	239229/PB	SAVITRI DEVI	Family Pension	1,000	Feb-22	SBI	Hoshiarpu r
124	10013822310	141516/PB/ F	INDERJITSHA RMA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	10013822310	113247/PB	DR. INDERJIT	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
125	10670247032	134377/PB	MRS ADARSHBHA LLA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r

	10670247032	177805/PB	ADARSH KUMARI	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55000456419	51738/PB	MRS. HARPAL KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
126	55000456419	114414/PB	HARPAL KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55000458280	171825/PB	SURJIT KAUR WD/0 NAC	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
127	55000458280	177694/PB	SURJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55000486705	Punjab/ 1413023498	MR SUDARSHAN KUMAR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
128	55000486705	Punjab/ 1115043931	MR. SUDARSHAN KUMAR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55002053258	79263/PB	SURJIT KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
129	55002053258	116869/PB	SURJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55002055018	214739/PB	MRS NARINDERKAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
130	55002055018	197099/PB	NARINDER KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55002085407	Punjab/ 11140229260	MRS. RANI KAUR	Superannuation	1,000	Feb-22	SBI	Hoshiarpur
131	55002085407	Punjab/ 1114032490	MRS. RANI KAUR	Family Pension	1,000	Feb-22	SBI	Hoshiarpur
	55005419075	Punjab/ 1414031593	MR. KUNDANNATH	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
132	55005419075	154363/PB	KUNDAN NATH	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55011961351	99938/PB	MOHINDER KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
133	55011961351	133852/PB	MOHINDER KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55016955682	Punjab/ 1114031560	MRS. REETA DEVI	Superannuation	1,000	Feb-22	SBI	Hoshiarpur
134	55016955682	Punjab/ 1116052315	MRS. REETA DEVI	Family Pension	1,000	Feb-22	SBI	Hoshiarpur
	55016961844	201944/PB	KUSUM MAHAJAN	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
135	55016961844	198583/PB	KUSUM MAHAJAN	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55016966434	234593/PB	MRS. PARAMJIT KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
136	55016966434	Punjab/ 1115030011	DR.(MRS.) PARAMJIT K	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55016969184	127692/PB	MRS DALJITKAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
137	55016969184	128670/PB	DALJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur

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	55016970440	142854/PB	SUKHWINDE R KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
138	55016970440	Punjab/ 1115043997	MRS. SUKHWINDE R KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55016973269	223591/PB	MRS. RAKSHASHA RMA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
139	55016973269	PUNJAB/ 1118082585	MRS. RAKSHA SHARMA	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55016998489	110776/PB	MR. AMARJITSING H	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
140	55016998489	95871/PB	AMARJITSING H	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55017377415	Punjab/ 1115043463	MRS. BALWINDER KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
141	55017377415	PUNJAB/ 1112012281	BALWINDER KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55017424865	143023/S/P B	NIRMAL KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
142	55017424865	142078/PB	NIRMAL KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55017444203	144390/PB	MRS RAJ KUMARI	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
143	55017444203	169466/PB	RAJ KUMARI	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55018426317	134514/PB	VEENA KAPOOR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
144	55018426317	153046/PB	VEENA KAPOOR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55041454084	156427/PB	AMAR VINOD	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
145	55041454084	169271/PB	AMAR VINOD SHARMA	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55041528842	136548/PB	SHRI KULDIP CHAND JA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
146	55041528842	117501/PB	KULDEEP CHAND	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55041571252	145151/PB	SATWANT KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
147	55041571252	207071/PB	SATWANT KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55065992434	Punjab/ 1413023521	MR PAWAN KUMAR BANSA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpu r
148	55065992434	Punjab/ 1116046441	SHRI PAWAN KUMAR BAN	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpu r
	55068900674	72072/PB	BEANT SINGH	Superannuati on	1,000	Feb-22	SBI	Hoshiarpu r
149	55068900674	64866/PB	BEANT SINGH	Family Pension	1,000	Feb-22	SBI	Hoshiarpu r

150	55068905174	59524/PB	MRS. SURJIT KAUR ANA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55068905174	114336/PB	SURJIT KAUR ANAND	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
151	55068909134	78305/PB	AJMER KAUR WD BHAG S	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55068909134	233909/PB	AJMER KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
152	55068954632	PB/ 1111003952	MR. GANGU RAMKUMRA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55068954632	154778/PB	GANGU RAM KUMRA	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
153	55076895381	90606/PB	MR JAGJIWAN SINGH SO	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55076895381	99714/PB	JAGJIWAN SINGH	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
154	55083546089	Punjab/ 1415038691	SMT. SURINDER KAUR .	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55083546089	Punjab/ 1114029675	MRS. SURINDER KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
155	55083558040	181868/PB	GULSHAN KUMAR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55083558040	181126/PB	GULSHAN KUMAR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
156	55099104213	120234/PB	MRS. SHASHIBALA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55099104213	155107/PB	SHASHI BALA SOOD	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
157	55099631738	45721/S/PB	CHARANJEET KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55099631738	PUNJAB/ 1118076709	SMT. CHARANJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
158	55099705587	94294/PB	MR. SANTOKHSINGH	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55099705587	99809/PB	SANTOKH SINGH HUNDAL	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
159	55103878163	94248/PB	MR. MANMOHAN AGGARWA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55103878163	97844/PB	MANMOHAN LAL AGGARWA	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
160	55124517191	63992/PB	MRS. RAJ DULARI	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55124517191	242480/PB	RAJ DULARI	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
161	55124651794	124082/PB	MR AVTARSINGH	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur

	55124651794	84708/PB	AVTAR SINGH	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55124709064	110436/PB	MRS. KAMLAVERMA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
162	55124709064	120560/PB	KAMLA VERMA	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55139165355	246425/PB	MRS. SUKHBIR KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
163	55139165355	213748/PB	SUKHBIR KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55145317120	250116/PB	MR GURCHARAN SINGH	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
164	55145317120	Punjab/ 1115037529	SHRI GURCHARAN SINGH	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	55151236649	232809/PB	MRS. NIRMALA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
165	55151236649	Punjab/ 1116053502	MRS. NIRMALA	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	65000389309	136527/PB	MRS. KAUSHLYA DEVI	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
166	65000389309	178418/PB	KASHALAYA DEVI	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	65004446720	58674/S/PB	GURBANS KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
167	65004446720	213124/PB	GURBANS KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	65020428767	Punjab/ 1413023250	MRS HARJEET KAUR	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
168	65020428767	Punjab/ 1116044536	MRS. HARJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	65270317233	87695/PB	MRS. AMARSADHNA	Fp. Pension	1,000	Feb-22	SBI	Hoshiarpur
169	65270317233	101374/PB	AMAR SADANA	Sup. Pension	1,000	Feb-22	SBI	Hoshiarpur
	1602030002560	45087/PB	GURJINDERK AUR	Fp. Pension	500	Feb-22	PNB	Hoshiarpur
170	1602030002560	156821/PB	GURJINDERK AUR	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
	5542010010980	37986/S/PB	VIDYAKAPOOR	Fp. Pension	500	Feb-22	PNB	Hoshiarpur
171	5542010010980	110727/PB	VIDYAKAPOOR	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
	6542010023850	164053/PB	SHASHIKANTA	Superannuation	500	Feb-22	PNB	Hoshiarpur
172	6542010023850	128291/PB	SHASHI KANTA	Family Pension	500	Feb-22	PNB	Hoshiarpur
173	6542010035250	53077/S/PB	SUDESH.	Fp. Pension	500	Feb-22	PNB	Hoshiarpur

	6542010035250	203048/PB	SUDESH.	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
	205000100443557	174191/PB	JOGINDER Kaur	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
174	205000100443557	pb/108481	JOGINDER Kaur	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
	206000309400929	206661/PB	CHARANJIT Kaur	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
175	206000309400929	131167/PB	CHARANJIT Kaur	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
	455000110119394	120356/PB	GURDEV Kaur	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
176	455000110119394	195846/PB	GURDEV Kaur	Family Pension	1,000	Feb-22	PNB	Hoshiarpur
	455000130521648	62043/S/PB	URMAL SAINI	Fp. Pension	500	Feb-22	PNB	Hoshiarpur
177	455000130521648	1119088448/PB	URMAL SAINI	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
	455000430473600	219513/PB	SATISH KUMAR	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
178	455000430473600	253787/pb	SATISH KUMAR	Family Pension	1,000	Feb-22	PNB	Hoshiarpur
	456000101025000	176511/PB	SHIV DASS	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
179	456000101025000	100926/PB	SHIV DASS	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	456000101095300	139939/PB	BALWINDER SINGH	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
180	456000101095300	100432/PB	BALWINDER SINGH	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	456000106254625	193602/PB	VEENA KUMARI	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
181	456000106254625	141158/PB	VEENA KUMARI	Family Pension	500	Feb-22	PNB	Hoshiarpur
	456000300325792	85870/PB	BIMLA KUMARI	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
182	456000300325792	102826/PB	BIMLA KUMARI	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	519000300011732	176750/PB	RAJ KUMARI	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
183	519000300011732	105764/PB	RAJ KUMARI	Family Pension	1,000	Feb-22	PNB	Hoshiarpur
	519000300145000	110723/PB	SURJIT Kaur	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
184	519000300145000	169688/PB	SURJIT Kaur	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	615000102069260	92111/PB	BALBIR Kaur	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
185	615000102069260	96263/PB	BALBIR Kaur	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	682000300043231	167159/PB	NIRMAL Kaur	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
186	682000300043231	112799/10	NIRMAL Kaur	Family Pension	1,000	Feb-22	PNB	Hoshiarpur
187	682000302235395	203264/PB	DARSHNA DEVI	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur

	682000302235395	83474/PB	DARSHNA DEVI	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	694000307137826	219867/PB	KERNAIL SINGH	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
188	694000307137826	213212/PB	KARNAIL SINGH	Family Pension	500	Feb-22	PNB	Hoshiarpur
	823000400131190	46392/S/PB	NARAIN DASS	Fp. Pension	500	Feb-22	PNB	Hoshiarpur
189	823000400131190	248985/PB	NARAIN DASS	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
	958000302061295	111841/PB	NARINDER SINGH	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
190	958000302061295	173689/PB	NARINDER SINGH GOLI	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	1149000100087550	178903/PB	SUDARSHAN KAUR	Superannuation	500	Feb-22	PNB	Hoshiarpur
191	1149000100087550	44690/S/PB	SUDARSHAN KAUR	Family Pension	500	Feb-22	PNB	Hoshiarpur
	1190000302047470	23681/PB/S	TRIPTA DEVI	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
192	1190000302047470	punjab/ 11210156	TRIPTA DEVI	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
	1204000100122650	128064/PB	MOHAN KAUR	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
193	1204000100122650	120513/PB	MOHAN KAUR	Family Pension	500	Feb-22	PNB	Hoshiarpur
	1204000100129630	141490/PB	JARNAIL SINGH	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
194	1204000100129630	151123/PB	JARNAIL SINGH	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
	2323000300166030	129712/PB	MOHINDER KAUR	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
195	2323000300166030	65224/PB	MOHINDER KAUR	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
	2323000302141020	113192/PB	GURDEV KAUR	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
196	2323000302141020	85423/PB	GURDEV KAUR	Family Pension	1,000	Feb-22	PNB	Hoshiarpur
	2323000307172060	155750/PB	JAGDISH KAUR	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
197	2323000307172060	186113/PB	JAGDISH KAUR	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
	3424000107211610	190518/PB	HARJEET KAUR	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
198	3424000107211610	123508/pb	HARJIT KAUR	Family Pension	1,000	Feb-22	PNB	Hoshiarpur
	3426000307143180	169102/S/PB	KAMLA DEVI	Family Pension	500	Feb-22	PNB	Hoshiarpur
199	3426000307143180	193247/PB	KAMLA DEVI	Superannuation	500	Feb-22	PNB	Hoshiarpur
	3428000400172440	pb/207703	BHUPINDER KAUR	Superannuation	1,000	Feb-22	PNB	Hoshiarpur
200	3428000400172440	PB/ 1118080457	BHUPINDER KAUR	Family Pension	500	Feb-22	PNB	Hoshiarpur

201	3432000107048840	1116058969/PB	KULWANT KAUR	Fp. Pension	500	Feb-22	PNB	Hoshiarpur
	3432000107048840	1117062272/PB	KULWANT KAUR	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
202	3437000100016630	99088	PREM NATH	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
	3437000100016630	183883/PB	PREM NATH ANAND	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
203	3930000107146140	pb/46914	SITA RANI	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
	3930000107146140	Pb 1121013529	SITA RANI	Sup. Pension	500	Feb-22	PNB	Hoshiarpur
204	3930000300051530	163384/PB	SARITA JINDAL	Fp. Pension	1,000	Feb-22	PNB	Hoshiarpur
	3930000300051530	163383/pb	SARITA JINDAL	Sup. Pension	1,000	Feb-22	PNB	Hoshiarpur
205	10008027963	101915/PB	MR KEWAL KRISHAN	Fp. Pension	500	Jan-22	SBI	Jalandhar
	10008027963	64575/PB	KEWAL KRISHAN MEHAN	Sup. Pension	500	Jan-22	SBI	Jalandhar
206	10142601915	133738/PB	AMARJIT SHARMA	Superannuation	500	Jan-22	SBI	Jalandhar
	10142601915	152735/PB	MRS. AMARJITSHARMA	Fp. Pension	500	Jan-22	SBI	Jalandhar
207	10142621591	132150/PB	INDERJIT KAUR	Sup. Pension	500	Jan-22	SBI	Jalandhar
	10142621591	169716/PB	INDERJIT KAUR	Family Pension	500	Jan-22	SBI	Jalandhar
208	10377945304	137405/PB	RAMESH KUMARI	Fp. Pension	500	Jan-22	SBI	Jalandhar
	10377945304	157984/PB	RAMESH KUMARI	Sup. Pension	500	Jan-22	SBI	Jalandhar
209	10992529961	252185/PB	MRS. BAKHSHISHKAUR	Fp. Pension	500	Jan-22	SBI	Jalandhar
	10992529961	PUNJAB/	MRS. BAKHSHISHKAUR	Sup. Pension	500	Jan-22	SBI	Jalandhar
210	10992560810	126541/PB	MRS. SUBHALKANTA	Fp. Pension	500	Jan-22	SBI	Jalandhar
	10992560810	131430/PB	SHUBAL KANTA	Sup. Pension	500	Jan-22	SBI	Jalandhar
211	10992613887	122995/PB	MRS. INDERJITKAUR	Fp. Pension	500	Jan-22	SBI	Jalandhar
	10992613887	177200/PB	INDERJIT KAUR	Sup. Pension	500	Jan-22	SBI	Jalandhar
212	11098791075	190090/PB	PALWINDER KAUR	Superannuation	500	Jan-22	SBI	Jalandhar
	11098791075	205416/B	MRS PALWINDERKAUR	Family Pension	500	Jan-22	SBI	Jalandhar

213	11101256196	175489/PB	KRISHNA KUMARI	Superannuation	500	Jan-22	SBI	Jalandhar
	11101256196	196646/PB	MRS. KRISHNAKUMARI	Family Pension	500	Jan-22	SBI	Jalandhar
214	1463000301102290	96346/PB	SAVITRI	Family Pension	500	Jan-22	SBI	Jalandhar
	1463000301102290	123237/PB	SAVITRI DEVI	Family Pension	1,000	Jan-22	SBI	Jalandhar
215	773000107235278	192628/PB	GURMIT KAUR	Superannuation	500	Jan-22	PNB	Jalandhar
	773000107235278	221525/PB	GURMIT KAUR	Family Pension	500	Jan-22	PNB	Jalandhar
216	1796000100095920	165629/PB	JANKI NATH VOHRA	Family Pension	500	Jan-22	PNB	Jalandhar
	1796000100095920	142000/PB	JANKI NATH VOHRA	Superannuation	1,000	Jan-22	PNB	Jalandhar
217	235000100700723	114180/PB	MALKIAT SINGH	Family Pension	1,000	Jan-22	PNB	Jalandhar
	235000100700723	74431/PB	MALKIAT SINGH	Superannuation	1,000	Jan-22	PNB	Jalandhar
218	3682151015637	212013/PB	RAMSINGH	Superannuation	500	Jan-22	PNB	Jalandhar
	3682151015637	54879/PB	RAMSINGH	Family Pension	500	Jan-22	PNB	Jalandhar
219	4112000300008690	86370/PB	KULDEEP KAUR	Superannuation	1,000	Jan-22	PNB	Jalandhar
	4112000300008690	55792/PB	KULDIP KAUR	Family Pension	1,000	Jan-22	PNB	Jalandhar
220	10249219561	135691/PB/F	Krishan Gopal Chopra	Family Pension	1,000	Jan-22	SBI	Kapurthala
	10249219561	128324/PB	Krishan Gopal Chopra	Superannuation Pension	1,000	Jan-22	SBI	Kapurthala
221	30110647336	201355/PB	MR. AJAIBSINGH	Family Pension	1,000	Jan-22	SBI	Kapurthala
	30110647336	200583/PB	AJAIB SINGH	Superannuation Pension	1,000	Jan-22	SBI	Kapurthala
222	55043440251	244057/PB	MRS. NEELAMSHARMA	Family Pension	1,000	Jan-22	SBI	Kapurthala
	55043440251	247053/PB	NEELAM SHARMA	Superannuation Pension	1,000	Jan-22	SBI	Kapurthala
223	55043455155	109708/PB	SUDARSHAN KUMARI	Family Pension	1,000	Jan-22	SBI	Kapurthala
	55043455155	67390/PB	SUDERSHAN KUMARI W/O	Superannuation Pension	1,000	Jan-22	SBI	Kapurthala
224	2412030000200	184933/PB	MADANLAL	Family Pension	500	Jan-22	PNB	Kapurthala
	2412030000200	144805/PB	URMILKUMARI	Superannuation Pension	500	Jan-22	PNB	Kapurthala
225	509000307071611	17058	SURJIT KAUR	Family Pension	1,000	Jan-22	PNB	Kapurthala
	509000307071611	1112013044/PB	SURJIT KAUR	Superannuation Pension	500	Jan-22	PNB	Kapurthala

226	3304000300806570	127916/PB	BALBIR KAUR	Family Pension	500	Jan-22	PNB	Kapurthal a
	3304000300806570	187470/PB	BALBIR KAUR	Superannuati on Pension	1,000	Jan-22	PNB	Kapurthal a
227	3523000300180260	74651/PB	BALBIR KAUR	Family Pension	1,000	Jan-22	PNB	Kapurthal a
	3523000300180260	165301/PB	BALBIR KAUR	Superannuati on Pension	1,000	Jan-22	PNB	Kapurthal a
228	3523000304169280	197419/PB	GURDIAL SINGH	Family Pension	500	Jan-22	PNB	Kapurthal a
	3523000304169280	52696/PB	GURDIAL SINGH	Superannuati on Pension	1,000	Jan-22	PNB	Kapurthal a
229	1628669697	131677/PB	Balwant Singh		500	Nov-21	CBI	Kapurthal a
	1628669697	101926/PB	Balwant Singh		500	Nov-21	CBI	Kapurthal a
230	10147075963	160713/PB	SURINDER K	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	10147075963	137044/PB	SURINDER KUMAR	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
231	10883126728	139049/PB	MRS. IQBALKAUR	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	10883126728	172923/PB	IQBAL KAUR	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
232	20033419650	Punjab/141 2014724	MR VIJAY MARJARA	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	20033419650	243999/PB	MR. VIJAY KUMAR MARJ	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
233	31156343938	220535/PB	MRS. KAMLAKUM ARI	Family Pension	1,000	Jan-22	SBI	Ludhiana
	31156343938	237247/PB	KAMLA KUMARI	Superannuati on	1,000	Jan-22	SBI	Ludhiana
234	31591450681	251333/PB	MR. NATHSINGH	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	31591450681	1112008699 /PB	MR NATH SINGH	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
235	55026897025	227235/Pb	MRS RAJRANI	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	55026897025	Punjab/111 6056110	MRS. RAJ RANI	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
236	55034140270	52419/S/PB	VEER WATI	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	55034140270	Punjab/111 2011985	VIRAWATI	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
237	55044352307	81509/PB	MRS NIRMALKAU R	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	55044352307	92530/PB	NIRMAL KAUR	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
238	55096705159	122785/PB	MALKIAT KAUR	Fp. Pension	1,000	Jan-22	SBI	Ludhiana
	55096705159	208751/PB	MALKIAT KAUR	Sup. Pension	1,000	Jan-22	SBI	Ludhiana
239	265000103500134	154971/PB	JASWINDER KAUR	Superannuati on	1,000	Jan-22	PNB	Ludhiana

	265000103500134	127093/PB	JASWINDER KAUR	Family Pension	500	Jan-22	PNB	Ludhiana
240	265000303393462	173552/PB	NIRMAL SINGH	Fp. Pension	1,000	Jan-22	PNB	Ludhiana
	265000303393462	154095/PB	NIRMAL SINGH	Sup. Pension	1,000	Jan-22	PNB	Ludhiana
	3458000101137840	1113020899 /PB	SHAMSHER KAUR	Superannuation	1,000	Jan-22	PNB	Ludhiana
241	3458000101137840	217847/PB	SHAMSHER KAUR	Family Pension	500	Jan-22	PNB	Ludhiana
242	3466000300054220	106288/PB	AMAR NATH TAGRA	Superannuation	1,000	Jan-22	PNB	Ludhiana
	3466000300054220	168514/PB	AMAR NATH TAGRA	Family Pension	1,000	Jan-22	PNB	Ludhiana
243	3466000302117920	126447/PB	CHARANJIT SINGH	Family Pension	1,000	Jan-22	PNB	Ludhiana
	3466000302117920	138097/PB	CHARANJIT SINGH	Superannuation	1,000	Jan-22	PNB	Ludhiana
244	5432010011900	115275/PB	Shri Jagan Nath Singla	Superannuation	500	Feb-22	PNB	Mansa
	5432010011900	185039/PB	Shri Jagan Nath Singla	Family Pension	1,000	Feb-22	PNB	Mansa
245	55131131130	60272/PB	Shri HarnekSingh	Family Pension	1,000	Feb-22	SBI	Mansa
	55131131130	107087/PB	Shri HarnekSingh	Superannuation	1,000	Feb-22	SBI	Mansa
246	55100566698	171246/PB	VEENA WD OF AMAR NAT	Family Pension	500	Jan-22	SBI	Moga
	55100566698	218729/PB	VEENA RANI	Superannuation	500	Jan-22	SBI	Moga
247	2772010006670	33220/S/PB	SATISHRANI	CENTRAL DA(IFS/IAS /IPS)	1,000	Feb-22	PNB	Moga
	2772010006670	211545/PB	SATISHRANI	SUPERANN UATION PENSION	500	Feb-22	PNB	Moga
248	2772010028260	1120001780 /PB	NEELAM PRABHA	Superannuation	500	Feb-22	PNB	Moga
	2772010028260	PUNJAB/1 1180832	NEELAM PRABHA	Family Pension	500	Feb-22	PNB	Moga
249	2772010028280	PUNJAB/1 4130219	SURINDER SINGH SOHAL	Family Pension	500	Feb-22	PNB	Moga
	2772010028280	PUNJAB/1 1120135	SURINDERSIN GH	Superannuation	500	Feb-22	PNB	Moga
250	4502010016290	PUNJAB/1 1170645	INDERJITKAU R	Superannuation	500	Feb-22	PNB	Moga
	4502010016290	62431/S/PB	INDERJITKAU R	Family Pension	500	Feb-22	PNB	Moga
251	4502010045910	192439/PB	KRISHNA RANI	Family Pension	1,000	Feb-22	PNB	Moga
	4502010045910	253199/PB	KRISHNARAN I	Superannuation	500	Feb-22	PNB	Moga

252	171001300003730	209097/PB	VIDAYAWATI	Family Pension	1,000	Feb-22	PNB	Moga
	171001300003730	1114029646/PB	VIDYA RANI	Superannuation	1,000	Feb-22	PNB	Moga
253	545000300153640	104176/PB	SUDARSHAN KUMARI	Family Pension	1,000	Feb-22	PNB	Moga
	545000300153640	107026/PB	SUDARSHAN KUMARI	Superannuation	1,000	Feb-22	PNB	Moga
254	2530000100022020	136834/PB	CHARANJIT KAUR	Family Pension	1,000	Feb-22	PNB	Moga
	2530000100022020	108261/PB	CHARANJIT KAUR	Superannuation	1,000	Feb-22	PNB	Moga
255	8792030000060	202499/PB	JASWANTSINGH	Superannuation	500	Jan-22	PNB	Mohali
	8792030000060	27610/S/PB	JASWANTSINGH	Family Pension	500	Jan-22	PNB	Mohali
256	973000300009531	63491/PB	USHA SEHGAL	Superannuation	1,000	Jan-22	PNB	Mohali
	973000300009531	623766801067	USHA SEHGAL	Fp. Pension	300	Jan-22	PNB	Mohali
257	3529000100676100	116997/PB	SUKHWINDER KAUR	Sup. Pension	1,000	Jan-22	PNB	Mohali
	3529000100676100	140199/PB	SUKHVINDER KAUR	Family Pension	1,000	Jan-22	PNB	Mohali
258	55034568078	105795/PB	MR. GURNAMSINGH	Fp. Pension	500	Dec-21	SBI	Mohali
	55034568078	110891/PB	GURNAM SINGH	Sup. Pension	500	Dec-21	SBI	Mohali
259	55034568726	111668/PB	SANTOSH KAUR	Fp. Pension	500	Dec-21	SBI	Mohali
	55034568726	128830/PB	MRS. SANTOSHKAUUR	Sup. Pension	500	Dec-21	SBI	Mohali
260	32240034346	PB/1114031827	MRS. BIMLA DEVI	Superannuation	500	Dec-21	SBI	Mohali
	32240034346	Punjab/1412016111	MRS BIMLADEVI	Family Pension	500	Dec-21	SBI	Mohali
261	55030128381	132380/PB	MR CHATTARSINGH	Superannuation	500	Dec-21	SBI	Mohali
	55030128381	30692/PB	CHATTAR SINGH JOHAR	Fp. Pension	500	Dec-21	SBI	Mohali
262	55030197821	175344/PB	GURCHARAN SINGH	Sup. Pension	500	Dec-21	SBI	Mohali
	55030197821	188978/PB	SHRI GURCHARNSINGH	Fp. Pension	500	Dec-21	SBI	Mohali
263	55077643423	108387/PB	PARSHOTAM BHALLA	Sup. Pension	500	Dec-21	SBI	Mohali
	55077643423	169912/PB	MRS. PARSHOTAM	Family Pension	500	Dec-21	SBI	Mohali
264	55106154986	109563/PB.	MRS KULDEEPKAUUR	Family Pension	500	Dec-21	SBI	Mohali

	55106154986	175160/PB	KULDEEP KAUR	Superannuation	500	Dec-21	SBI	Mohali
	55110245937	156280/PB	SUKHDEV KAUR	Superannuation	500	Dec-21	SBI	Mohali
265	55110245937	163995/PB	SUKHDEV KAUR	Fp. Pension	500	Dec-21	SBI	Mohali
	32009923513	PUNJAB/117060322	MR. KARAMJIT SINGH	Sup. Pension	1,000	Jan-22	SBI	Mohali
266	32009923513	PUNJAB/1411001051	MR KARAMJIT SINGH BA	Fp. Pension	1,000	Jan-22	SBI	Mohali
	55034490383	149891/PB	PAUL KAUR	Sup. Pension	1,000	Jan-22	SBI	Mohali
267	55034490383	251112/PB	MRS PAULKAUR	Fp. Pension	1,000	Jan-22	SBI	Mohali
	55068236236	211074/PB	SANTOSH KUMARI SAINI	Sup. Pension	1,000	Jan-22	SBI	Mohali
268	55068236236	234675/PB	MRS. SANTOSH KUMAR S	Fp. Pension	1,000	Jan-22	SBI	Mohali
	55110226505	151153/PB	BEANT SINGH	Sup. Pension	1,000	Jan-22	SBI	Mohali
269	55110226505	180889/PB	SHRI BEANTSINGH	Family Pension	1,000	Jan-22	SBI	Mohali
	55110250720	156276/PB	MRS. ARUNLATA	Fp. Pension	1,000	Jan-22	SBI	Mohali
270	55110250720	216348/PB	ARUN LATA	Sup. Pension	1,000	Jan-22	SBI	Mohali
	55140360102	219805/PB	MRS. GURDEEPA KUR	Fp. Pension	1,000	Jan-22	SBI	Mohali
271	55140360102	242566/PB	GURDIP KAUR	Sup. Pension	1,000	Jan-22	SBI	Mohali
	65009448712	196216/PB	PARMINDERPAL KAUR	Superannuation	1,000	Jan-22	SBI	Mohali
272	65009448712	199462/PB	MRS. PARMINDER PAL K	Family Pension	1,000	Jan-22	SBI	Mohali
	65047573043	178229/PB	MRS DALBIR KAUR	Fp. Pension	1,000	Jan-22	SBI	Mohali
273	65047573043	225627/PB	DALBIR KAUR	Sup. Pension	1,000	Jan-22	SBI	Mohali
	65202015641	Punjab/1116033006	MRS. VIJAY KUMARI	Superannuation	1,000	Jan-22	SBI	Mohali
274	65202015641	Punjab/1415038424	MRS. VIJAY KUAMRI	Family Pension	1,000	Jan-22	SBI	Mohali
	11335379870	19510/S/PB	MRS LAJWANTI	Family Pension	500	Feb-22	SBI	Muktsar Sahib
275	11335379870	PUNJAB/1113025680	MRS. LAJWANTI	Superannuation	500	Feb-22	SBI	Muktsar Sahib
	11441606701	105882/PB	MR GURNAIBSINGH	Superannuation	500	Feb-22	SBI	Muktsar Sahib
276	11441606701	1353 DPI	MR. GURNAIDSINGH	DPI	500	Feb-22	SBI	Muktsar Sahib

277	509000307071611	17058	SURJIT KAUR	Family Pension	1,000	Jan-22	PNB	NawanShahr
	509000307071611	1112013044/PB	SURJIT KAUR	Superannuation	500	Feb-22	PNB	NawanShahr
278	3304000300806570	127916/PB	BALBIR KAUR	Family Pension	500	Mar-22	PNB	NawanShahr
	3304000300806570	187470/PB	BALBIR KAUR	Superannuation	1,000	Apr-22	PNB	NawanShahr
279	3523000300180260	74651/PB	BALBIR KAUR	Family Pension	1,000	May-22	PNB	NawanShahr
	3523000300180260	165301/PB	BALBIR KAUR	Superannuation	1,000	Jun-22	PNB	NawanShahr
280	3523000304169280	197419/PB	GURDIAL SINGH	Family Pension	500	Jul-22	PNB	NawanShahr
	3523000304169280	52696/PB	GURDIAL SINGH	Superannuation	1,000	Aug-22	PNB	NawanShahr
281	10001215354	138746/PB	MRS SAVITRIDEVI	Fp. Pension	1,000	Feb-22	SBI	Patiala
	10001215354	239229/PB	SAVITRI DEVI	Sup. Pension	1,000	Feb-22	SBI	Patiala
282	10013822310	141516/PB/F	INDERJITSHA RMA	Fp. Pension	1,000	Feb-22	SBI	Patiala
	10013822310	113247/PB	DR.INDERJIT	Sup. Pension	1,000	Feb-22	SBI	Patiala
283	10670247032	134377/PB	MRS ADARSHBHALLA	Fp. Pension	1,000	Feb-22	SBI	Patiala
	10670247032	177805/PB	ADARSH KUMARI	Sup. Pension	1,000	Feb-22	SBI	Patiala
284	55000456419	51738/PB	MRS. HARPAL KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
	55000456419	114414/PB	HARPAL KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
285	55000458280	171825/PB	SURJIT KAUR WD/0 NAC	Fp. Pension	1,000	Feb-22	SBI	Patiala
	55000458280	177694/PB	SURJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
286	55000486705	Punjab/1413023498	MR SUDARSHAN KUMAR	Fp. Pension	1,000	Feb-22	SBI	Patiala
	55000486705	Punjab/1115043931	MR. SUDARSHAN KUMAR	Sup. Pension	1,000	Feb-22	SBI	Patiala
287	55002053258	79263/PB	SURJIT KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
	55002053258	116869/PB	SURJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
288	55002055018	214739/PB	MRS NARINDERKAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
	55002055018	197099/PB	NARINDER KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
289	55002085407	Punjab/11140229260	MRS. RANI KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
	55002085407	Punjab/1114032490	MRS. RANI KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
290	55005419075	Punjab/1414031593	MR. KUNDANNATH	Fp. Pension	1,000	Feb-22	SBI	Patiala

	55005419075	154363/PB	KUNDAN NATH	Sup. Pension	1,000	Feb-22	SBI	Patiala
291	55011961351	99938/PB	MOHINDER KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
	55011961351	133852/PB	MOHINDER KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55016955682	Punjab/111 4031560	MRS. REETA DEVI	Fp. Pension	1,000	Feb-22	SBI	Patiala
292	55016955682	Punjab/111 6052315	MRS. REETA DEVI	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55016961844	201944/PB	KUSUM MAHAJAN	Fp. Pension	1,000	Feb-22	SBI	Patiala
293	55016961844	198583/PB	KUSUM MAHAJAN	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55016966434	234593/PB	MRS. PARAMJIT KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
294	55016966434	Punjab/111 5030011	DR.(MRS.) PARAMJIT K	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55016969184	127692/PB	MRS DALJITKAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
295	55016969184	128670/PB	DALJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55016970440	142854/PB	SUKHWINDE R KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
296	55016970440	Punjab/111 5043997	MRS. SUKHWINDE R KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55016973269	223591/PB	MRS. RAKSHASHA RMA	Fp. Pension	1,000	Feb-22	SBI	Patiala
297	55016973269	PUNJAB/1 118082585	MRS. RAKSHA SHARMA	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55016998489	110776/PB	MR. AMARJITSING H	Fp. Pension	1,000	Feb-22	SBI	Patiala
298	55016998489	95871/PB	AMARJITSING H	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55017424865	143023/S/P B	NIRMAL KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
299	55017424865	142078/PB	NIRMAL KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55017444203	144390/PB	MRS RAJ KUMARI	Fp. Pension	1,000	Feb-22	SBI	Patiala
300	55017444203	169466/PB	RAJ KUMARI	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55018426317	134514/PB	VEENA KAPOOR	Fp. Pension	1,000	Feb-22	SBI	Patiala
301	55018426317	153046/PB	VEENA KAPOOR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55041454084	156427/PB	AMAR VINOD	Fp. Pension	1,000	Jan-22	SBI	Patiala
302	55041454084	169271/PB	AMAR VINOD SHARMA	Sup. Pension	1,000	Jan-22	SBI	Patiala
	55041528842	136548/PB	SHRI KULDIP CHAND JA	Fp. Pension	1,000	Jan-22	SBI	Patiala

	55041528842	117501/PB	KULDEEP CHAND	Sup. Pension	1,000	Jan-22	SBI	Patiala
304	55041571252	145151/PB	SATWANT KAUR	Fp. Pension	1,000	Jan-22	SBI	Patiala
	55041571252	207071/PB	SATWANT KAUR	Sup. Pension	1,000	Jan-22	SBI	Patiala
	55065992434	Punjab/141 3023521	MR PAWAN KUMAR BANSA	Fp. Pension	1,000	Feb-22	SBI	Patiala
305	55065992434	Punjab/111 6046441	SHRI PAWAN KUMAR BAN	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55068900674	72072/PB	BEANT SINGH	Fp. Pension	1,000	Feb-22	SBI	Patiala
306	55068900674	64866/PB	BEANT SINGH	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55068905174	59524/PB	MRS. SURJIT KAUR ANA	Fp. Pension	1,000	Feb-22	SBI	Patiala
307	55068905174	114336/PB	SURJIT KAUR ANAND	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55068909134	78305/PB	AJMER KAUR WD BHAG S	Fp. Pension	1,000	Feb-22	SBI	Patiala
308	55068909134	233909/PB	AJMER KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55068954632	PB/1111003 952	MR. GANGU RAMKUMRA	Fp. Pension	1,000	Feb-22	SBI	Patiala
309	55068954632	154778/PB	GANGU RAM KUMRA	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55076895381	90606/PB	MR JAGJIWAN SINGH SO	Fp. Pension	1,000	Feb-22	SBI	Patiala
310	55076895381	99714/PB	JAGJIWAN SINGH	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55083546089	Punjab/141 5038691	SMT. SURINDER KAUR .	Fp. Pension	1,000	Feb-22	SBI	Patiala
311	55083546089	Punjab/111 4029675	MRS. SURINDER KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55083558040	181868/PB	GULSHAN KUMAR	Fp. Pension	1,000	Feb-22	SBI	Patiala
312	55083558040	181126/PB	GULSHAN KUMAR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55099104213	120234/PB	MRS. SHASHIBALA	Fp. Pension	1,000	Feb-22	SBI	Patiala
313	55099104213	155107/PB	SHASHI BALA SOOD	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55099631738	45721/S/PB	CHARANJEET KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
314	55099631738	PUNJAB/1 118076709	SMT. CHARANJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55099705587	94294/PB	MR. SANTOKHSIN GH	Fp. Pension	1,000	Feb-22	SBI	Patiala

	55099705587	99809/PB	SANTOKH SINGH HUNDAL	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55103878163	94248/PB	MR. MANMOHAN AGGARWA	Fp. Pension	1,000	Feb-22	SBI	Patiala
316	55103878163	97844/PB	MANMOHAN LAL AGGARWA	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55124517191	63992/PB	MRS. RAJ DULARI	Fp. Pension	1,000	Feb-22	SBI	Patiala
317	55124517191	242480/PB	RAJ DULARI	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55124651794	124082/PB	MR AVTARSINGH	Fp. Pension	1,000	Feb-22	SBI	Patiala
318	55124651794	84708/PB	AVTAR SINGH	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55124709064	110436/PB	MRS. KAMLAVERM A	Fp. Pension	1,000	Feb-22	SBI	Patiala
319	55124709064	120560/PB	KAMLA VERMA	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55139165355	246425/PB	MRS. SUKHBIR KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
320	55139165355	213748/PB	SUKHBIR KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55145317120	250116/PB	MR GURCHARAN SINGH	Fp. Pension	1,000	Feb-22	SBI	Patiala
321	55145317120	Punjab/111 5037529	SHRI GURCHARAN SINGH	Sup. Pension	1,000	Feb-22	SBI	Patiala
	55151236649	232809/PB	MRS. NIRMALA	Fp. Pension	1,000	Feb-22	SBI	Patiala
322	55151236649	Punjab/111 6053502	MRS. NIRMALA	Sup. Pension	1,000	Feb-22	SBI	Patiala
	65000389309	136527/PB	MRS. KAUSHLYA DEVI	Fp. Pension	1,000	Feb-22	SBI	Patiala
323	65000389309	178418/PB	KASHALAYA DEVI	Sup. Pension	1,000	Feb-22	SBI	Patiala
	65004446720	58674/S/PB 24/02/2010	GURBANS KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
324	65004446720	213124/PB	GURBANS KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
	65020428767	Punjab/141 3023250	MRS HARJEET KAUR	Fp. Pension	1,000	Feb-22	SBI	Patiala
325	65020428767	Punjab/111 6044536	MRS. HARJIT KAUR	Sup. Pension	1,000	Feb-22	SBI	Patiala
326	65270317233	87695/PB	MRS. AMARSADHN A	Fp. Pension	1,000	Feb-22	SBI	Patiala

	65270317233	101374/PB	AMAR SADANA	Sup. Pension	1,000	Feb-22	SBI	Patiala
327	2042030000070	139524/PB	RAJDULARI	Family Pension	500	Jan-22	PNB	Patiala
	2042030000070	170865/PB	RAJDULARI	Sup. Pension	500	Jan-22	PNB	Patiala
	7902030000290	48894/S/PB	JAGIRSINGH	Family Pension	500	Jan-22	PNB	Patiala
328	7902030000290	116782/PB	JAGIRSINGH	Sup. Pension	500	Jan-22	PNB	Patiala
	390000100406346	85403/PB	JASBIR KAUR	Family Pension	1,000	Jan-22	PNB	Patiala
329	390000100406346	91387/PB	JASBIR KAUR	Sup. Pension	1,000	Jan-22	PNB	Patiala
	390000142332801	1112011242 /PB	ANITA RANI	Family Pension	500	Jan-22	PNB	Patiala
330	390000142332801	1116043497 /PB	ANITA RANI	Sup. Pension	500	Jan-22	PNB	Patiala
	390000300003709	221841/PB	ANTAR KAUR	Family Pension	500	Jan-22	PNB	Patiala
331	390000300003709	230488/PB	ANTER KAUR	Superannuation	500	Jan-22	PNB	Patiala
	1217000300041420	47563/PB	IQBAL KAUR	Family Pension	500	Jan-22	PNB	Patiala
332	1217000300041420	59253/PB	IQBAL KAUR	Sup. Pension	1,000	Jan-22	PNB	Patiala
	4512010064230	30594/S/PB	SNEHLATA	Family Pension	500	Jan-22	PNB	Sangrur
333	4512010064230	PUNJAB/1 1150333	SNEHLATA	Sup. Pension	500	Jan-22	PNB	Sangrur
	5932151004314	PUNJAB/1 1150413	ASHOK KUMAR RAINA	Family Pension	500	Jan-22	PNB	Sangrur
334	5932151004314	PUNJAB/1 1120085	ASHOK KUMAR RAINA	Sup. Pension	500	Jan-22	PNB	Sangrur
	419000100311365	160753/PB	USHA RANI	Family Pension	1,000	Jan-22	PNB	Sangrur
335	419000100311365	164196/PB	USHA RANI	Sup. Pension	1,000	Jan-22	PNB	Sangrur
	372000300008542	150689/PB	CHANAN SINGH	Family Pension	1,000	Feb-22	PNB	Tarn Taran
336	372000300008542	138216/PB	CHANAN SINGH	Sup. Pension	1,000	Feb-22	PNB	Tarn Taran
	372000301916602	144220/PB	VIR KAUR	Family Pension	1,000	Feb-22	PNB	Tarn Taran
337	372000301916602	190332/PB	VIR KAUR	Sup. Pension	1,000	Feb-22	PNB	Tarn Taran
	454000300830209	28645/S/PB	RAMESH KUMAR	Family Pension	1,000	Feb-22	PNB	Tarn Taran
338	454000300830209	150162/PB	RAMESH KUMAR	Sup. Pension	1,000	Feb-22	PNB	Tarn Taran

Annexure XXI**Late/non submission of 1st reply of Inspection Reports
(Refer to Para3.4)**

Sr. No	Name of DTO/TO	IR issued on	1st Reply received on	Delay (in days)
1	Amritsar	01.12.2022	Reply has not been received yet.	---
2	Barnala	20.07.2022	25.05.2023	247
3	Bathinda	21.12.2022	17.03.2023	24
4	Central Treasury Chandigarh	21.03.2023	20.06.2023	30
5	Chandigarh (Pb)	26.08.2022	19.12.2022	54
6	Faridkot	01.07.2022	14.09.2022	13
7	Fatehgarh Sahib	13.02.2023	20.04.2023	7
8	Ferozepur	23.09.2022	16.12.2022	23
9	Gurdaspur	23.09.2022	16.12.2022	23
10	Hoshiarpur	17.01.2023	20.03.2023	3
11	Jalandhar	11.11.2022	09.01.2023	----
12	Kapurthala	01.11.2022	13.01.2023	12
13	Ludhiana	31.03.2023	Reply has not been received yet.	---
14	Mansa	26.08.2022	29.11.22	34
15	Moga	10.03.2023	Reply has not been received yet.	---
16	Mohali	23.02.2023	Reply has not been received yet.	---
17	Muktsar	17.01.2023	06.03.2023	---
18	Nawanshahar	28.11.2022	20.01.2023	---
19	Patiala	21.03.2023	15.05.2023	---
20	Ropar	15.12.2022	01.06.2023	106
21	Sangrur	31.03.2023	Reply has not been received yet.	---
22	Taran Tarn	13.02.2023	07.06.2023	55

Annexure XXII

**Non deduction of TDS/GST on payment to service provider
(Refer to Para3.5)**

Sr. No.	Financial Year	Beneficiary Agency	Amount Paid (In ₹)	Income Tax to Be deducted @ 2%	TDS(GST) to be deducted @ 2% (1% CGST+1% SGST)	DTO
1	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
2	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
3	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
4	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
5	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
6	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
7	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
8	2021-22	M/s Guru Nanak (Pvt) Security Service	35,573	711	711	Fatehgarg Sahib
9	2021-22	M/s Guru Nanak (Pvt) Security Service	35,989	720	720	Fatehgarg Sahib
10	2021-22	M/s Guru Nanak (Pvt) Security Service	38,930	779	779	Fatehgarg Sahib
11	2021-22	M/s Guru Nanak (Pvt) Security Service	37,363	747	747	Fatehgarg Sahib
12	2021-22	M/s Guru Nanak (Pvt) Security Service	37,363	747	747	Fatehgarg Sahib
13	2021-22	M/s M.P. Associates	77,584	1,552	1,552	Jalandhar
14	2021-22	M/s M.P. Associates	78,019	1,560	1,560	Jalandhar
15	2021-22	M/s M.P. Associates	78,019	1,560	1,560	Jalandhar
16	2021-22	M/s M.P. Associates	78,019	1,560	1,560	Jalandhar
17	2021-22	M/s M.P. Associates	78,019	1,560	1,560	Jalandhar
18	2021-22	M/s M.P. Associates	77,178	1,544	1,544	Jalandhar
19	2021-22	M/s M.P. Associates	73,250	1,465	1,465	Jalandhar
20	2021-22	M/s M.P. Associates	78,019	1,560	1,560	Jalandhar
21	2021-22	M/s M.P. Associates	75,852	1,517	1,517	Jalandhar
22	2021-22	M/s M.P. Associates	1,57,464	3,149	3,149	Jalandhar
23	2021-22	M/s M.P. Associates	79,519	1,590	1,590	Jalandhar
24	2021-22	M/s M.P. Associates	78,312	1,566	1,566	Jalandhar
25	2021-22	Z securities	7,15,027	14,300	14,300	Ludhiana
26	2021-22	Third Eye Security Services & Institute, Sangrur	6,50,208	13,004	13,004	Sangrur

Annexure XXIII**Deficiencies in Internal control and Management
(Refer to Para3.6)**

Sr. No.	Observation	Name of DTO in which observation found
1	Booking of expenditure of GIS Insurance/Final payment under wrong head	Amritsar, Bathinda, Gurdaspur, Kapurthala, Mohali, Patiala, Sangrur
2	Irregular adjustment of insurance fund through BT bill	Mohali
3	Authorization of Leave Encashment/ GIS on the basis of incomplete sanction	Amritsar, Bathinda, Chandigarh, Faridkot, Fatehgarh Sahib, Gurdaspur, Mansa, , Patiala, Tarn Taran
4	Leave Encashment/GIS Bills submitted after the lapse of 3 to 26 years of retirement.	Amritsar, Fatehgarh Sahib, Hoshiarpur, Ludhiana, Mohali Sangrur, Tarn Taran
5	Regarding incomplete Provisional Pension Register	Amritsar, Chandigarh, Ferozepur, Gurdaspur, Hoshiarpur, Jalandhar, Kapurthala, Ludhiana, Moga, Muktsar Sahib, Patiala, Tarn Taran
6	Discrepancies in Sl. No. of the Token Register generated through IFMS	Amritsar, Barnala, Bathinda, Faridkot, Fatehgarh Sahib, Ferozepur, Gurdaspur, Jalandhar, Kapurthala, Mansa, Moga, Muktsar Sahib, Sangrur
7	Non obtaining of Reconciliation Certificate from DSSO by the DTO	Barnala, Faridkot, Kapurthala, Ludhiana, Moga, NawanShahr, Patiala, Ropar, Tarn Taran
8	Non availability of Leave Encashment /GIS/ GPF Sanctions in the Sanction file	Barnala
9	Non deduction of statutory deductions such as TDS on Income tax and GST on payment to contractor/service providers in lieu of services hired, resulting loss of revenue to Govt. Exchequer.	Mansa, Ludhiana
10	Improper maintenance of GIS/ Leave Encashment/GPF Sanctions file and register	Amritsar
11	Safety Certificate of Strong Room.	Rampura Phul, Balachaur
12	Non-follow-up of the principle of first come first serve against Medical Reimbursement Bills.	Bathinda, Gurdaspur, Mansa
13	Discrepancies in Challans of GST/EPF/ESI from the Contractor for payment against outsourced staff.	Bathinda, Gurdaspur, Mansa, Faridkot, Muktsar Sahib, Sangrur

Annexure XXIV

Statement showing position of IR and Paras
(Refer to Para 3.6)

Sr. No.	Name of Treasury	Period of inspection 2021-22		As on 31 st March,2023	
		IRs Issued	Paras Issued	Outstanding IR	Outstanding Para
1	AMRITSAR	1	16	5	24
2	BARNALA	1	13	5	21
3	BHATINDA	1	19	6	28
4	CHANDIGARH	1	9	5	9
5	FARIDKOT	1	19	3	15
6	FATEHGARH SAHIB	1	12	4	25
7	FEROZEPUR	1	14	5	17
8	GURDASPUR	1	24	9	56
9	HOSHIARPUR	1	12	6	27
10	JALANDHAR	1	11	5	15
11	KAPURTHALA	1	14	3	14
12	LUDHIANA	1	19	7	48
13	MANSA	1	18	8	38
14	MOGA	1	15	3	20
15	MOHALI	1	23	6	49
16	MUKATSAR	1	20	6	36
17	NAWANSHAHAR	1	10	6	20
18	PATIALA	1	15	6	27
19	ROPAR	1	8	7	24
20	SANGRUR	1	15	4	24
21	TARAN TARAN	1	12	7	24
	Grand Total(Punjab)	21	318	116	561

Annexure XXV**Irregular drawl of AC Bills
(Refer to Para 3.A.1)**

Sr.	Name of DDO	Amount(In ₹)	Token No./Bill No	Date
1	Police(290150)	3,44,128	47807	23-11-2021
2	Police(290150)	96,88,224	47808	23-11-2021
3	Police(290150)	1,400	50914	03-12-2021
4	Police(290150)	5,00,000	53801	15-12-2021
5	Police(290150)	20,000	57230	04-01-2022
6	Police(290150)	78,60,672	57346	04-01-2022
7	Police(290150)	1,00,000	63415	02-02-2022
8	Police(290150)	25,15,760	63474	02-02-2022
9	Police(290150)	67,37,562	64015	02-02-2022
10	Police(290150)	50,000	64851	07-02-2022
11	Police(290150)	92,260	66302	15-02-2022
12	Police(290150)	1,10,000	70328	03-03-2022
13	Police(290150)	23,590	72940	10-03-2022
14	Police(290150)	3,600	74513	14-03-2022
15	Police(290150)	6,59,291	76750	22-03-2022
16	Police(290150)	57,00,000	77505	25-03-2022
17	Police(290150)	20,90,015	77506	25-03-2022
18	Police(290150)	4,00,00,000	77780	26-03-2022
19	Police(290150)	25,000	77765	26-03-2022
20	Police(290150)	11,71,520	79073	30-03-2022
21	Police(290150)	6,64,632	79071	30-03-2022
22	Police(290150)	1,43,82,282	79174	30-03-2022
23	Police(290150)	2,000	79179	30-03-2022
24	Medical college(290061)	80,000	2712/CP61	16-04-2021
25	Medical college(290061)	2,00,000	3324/CP59	20-04-2021
26	Medical college(290061)	8,960	3325/CP60	20-04-2021
27	Medical college(290061)	1,80,540	4616/CP101	27-04-2021
28	Medical college(290061)	5,720	10827/cp329	31-05-2021
29	Medical college(290061)	13,374	14258/CP532	18-06-2021
30	Medical college(290061)	50,000	17659/cp662	05-07-2021
31	Medical college(290061)	14,22,608	18193/cp564	07-07-2021
32	Medical college(290061)	15,400	22555/cp859	27-07-2021

33	Medical college(290061)	18,169	33848/cp1323	23-09-2021
34	Medical college(290061)	50,000	36824	05-10-2021
35	Medical college(290061)	50,000	55697/cp2149	23-12-2021
36	Medical college(290061)	17,600	69882	03-03-2022
37	Medical college(290061)	1,100	71028	07-03-2022
38	Medical college(290061)	13,975	74533	14-03-2022
39	Medical college(290061)	8,83,147	74534	14-03-2022
40	Medical college(290061)	8,27,742	76236/CP2934	21-03-2022
41	Medical college(290061)	7,90,452	76231/CP2922	21-03-2022
42	Medical college(290061)	94,500	78606/CP2978	29-03-2022

Annexure XXVI**Disbursement of same type of multiple Pensions against different PPO.
(Refer to Para 4.3)**

Sr. No.	Treasury	Pensioner Name	A/C No.	PPO No.	Pension type	Month of Payment
1	Bathinda	MISS AMANDEEPSHELL	55156557352	252648/PB	Family Pension	Jan-22
		MRS. AMANDEEPSHELL	55156557352	224028/PB	Family Pension	Jan-22
2	Ferozepur	MRS SHANTI DEVI	10386639656	PUNJAB/1112011693	Sup. Pension	Feb-22
		SHANTI	10386639656	17329/S/PB	Sup. Pension	Feb-22
3	Ferozepur	JAGIR KAUR	11290456796	133031/PB	Sup. Pension	Feb-22
		JAGIR KAUR	11290456796	5679/S/PB	Sup. Pension	Feb-22
4	Ferozepur	PRITAM KAUR	324000100514482	22131/S/PB	Family Pension	Jan-22
		PRITAM KAUR	324000100514482	51448/PB	Family Pension	Jan-22
5	Ferozepur	JINDER PAL SINGH	324000105802010	192029/PB	Family Pension	Jan-22
		JINDERPAL SINGH	324000105802010	201232/PB	Family Pension	Jan-22
6	Ferozepur	GURBHAGAT SINGH	324000300005881	75821/PB	Family Pension	Jan-22
		GURBHAGAT SINGH	324000300005881	91583/PB	Family Pension	Jan-22
7	Ferozepur	GURCHARAN SINGH	476000100347044	134053/PB	Family Pension	Jan-22
		GURCHARAN SINGH	476000100347044	49094/S/PB	Family Pension	Jan-22
8	Ferozepur	SUKHDEV KAUR	2360000300001630	178668/PB	Family Pension	Jan-22
		SUKHDEV KAUR	2360000300001630	25137/S/PB	Family Pension	Jan-22
9	Ferozepur	DARSHAN SINGH	3447000100002990	176023/PB	Family Pension	Jan-22
		DARSHAN SINGH	3447000100002990	226114/PB	Family Pension	Jan-22
10	Gurdaspur	PARAMJIT KAUR	187000100425392	97795	Sup. Pension	Jan-22
		PARAMJIT KAUR	187000100425392	5614	Sup. Pension	Jan-22

11	Gurdaspur	SEEMA GUPTA	187000300522635	123725	Family Pension	Jan-22
		SEEMA GUPTA	187000300522635	8934	Family Pension	Jan-22
12	Gurdaspur	SUKHA SINGH	848000106183643	175838	Sup. Pension	Jan-22
		SUKHA SINGH	848000106183643	182458	Sup. Pension	Jan-22
13	Gurdaspur	BALDEV RAJ AGNIHOTRI	1055000100085590	114853	Family Pension	Jan-22
		BALDEV RAJ AGNIHOTRI	1055000100085590	121582	Family Pension	Jan-22
14	Gurdaspur	KANTA KUMARI	1227000105217710	11150369	Sup. Pension	Jan-22
		KANTA KUMARI	1227000105217710	195578	Sup. Pension	Jan-22
15	Gurdaspur	PHOOLAN DEVI	1227010300851560	100342	Family Pension	Jan-22
		PHOOLAN DEVI	1227010300851560	139182	Family Pension	Jan-22
16	Gurdaspur	BHUSHAN KUMAR	3480000100279070	207419	Sup. Pension	Jan-22
		BHUSHAN KUMAR	3480000100279070	37557	Sup. Pension	Jan-22
17	Gurdaspur	MR. RAMESH KUMAR SHA	10314531056	42106/S/PB	Sup. Pension	Jan-22
		RAMESH KUMAR SHARMA	10314531056	169860/PB	Sup. Pension	Jan-22
18	Gurdaspur	RAJ KUMARI	10748726889	116977/PB	Sup. Pension	Jan-22
		RAJ KUMARI	10748726889	118274/PB	Sup. Pension	Jan-22
19	Gurdaspur	SANTOSH KUMARI	11077320237	3918/HR	Sup. Pension	Jan-22
		SANTOSH KUMARI	11077320237	187851/PB	Sup. Pension	Jan-22
20	Gurdaspur	BACHNI DEVI	11077322520	235112/PB	Sup. Pension	Jan-22
		MRS BACHNIDEVI	11077322520	51251/S/PB	Sup. Pension	Jan-22
21	Gurdaspur	RAJ KUMARI	11410134459	230036/PB	Sup. Pension	Jan-22
		RAJ KUMARI	11410134459	21772/S/PB	Sup. Pension	Jan-22
22	Gurdaspur	MRS SEEMADEVI	11410134528	192302/PB	Sup. Pension	Jan-22
		MRS SEEMA.	11410134528	32428/S/PB	Sup. Pension	Jan-22

23	Jalandhar	JASWINDER KAUR	772000300935606	15972/S/PB	Family Pension	Jan-22
		JASWINDER KAUR	772000300935606	62765/S/PB	Family Pension	Jan-22
24	Jalandhar	SAVITRI	1463000301102290	96346/PB	Family Pension	Jan-22
		SAVITRI DEVI	1463000301102290	123237/PB	Family Pension	Jan-22
25	Jalandhar	SUNAINA BATRA	752000302250897	35918/PB	Family Pension	Jan-22
		SUNAINA BATRA	752000302250897	37235/S/PB	Family Pension	Jan-22
26	Kapurthala	SARANJIT KAUR	258000100131269	143020/PB	Sup. Pension	Jan-22
		SARANJIT KAUR	258000100131269	172158/PB	Sup. Pension	Jan-22
27	Kapurthala	SUDESH KUMARI	258000100701086	157004/PB	Sup. Pension	Jan-22
		SUDESH KUMARI	258000100701086	164899/PB	Sup. Pension	Jan-22
28	Kapurthala	NARINDERJIT KAUR	258000300406529	237143/PB	Family Pension	Jan-22
		NARINDERJIT KAUR	258000300406529	30393/S/PB	Family Pension	Jan-22
29	Kapurthala	CHARAN KAUR	473000300280830	176934/PB	Family Pension	Jan-22
		CHARAN KAUR	473000300280830	222767	Family Pension	Jan-22
30	Kapurthala	DILBAG SINGH	509000307000321	42817/PB	Family Pension	Jan-22
		DILBAGH SINGH	509000307000321	65903/PB	Family Pension	Jan-22
31	Kapurthala	ASHA KUMARI	820000103416933	152693/S/PB	Family Pension	Jan-22
		ASHA KUMARI	820000103416933	169821/PB	Family Pension	Jan-22
32	Kapurthala	JOGINDER KAUR	2529000106076790	1116052670/PB	Sup. Pension	Jan-22
		JOGINDER KAUR	2529000106076790	139248/PB	Sup. Pension	Jan-22
33	Kapurthala	KARAM CHAND	3131000100030070	1119088891/pb	Sup. Pension	Jan-22
		KARAM CHAND	3131000100030070	1112015557	Sup. Pension	Jan-22
34	Moga	AMARJIT SINGH	324000100323473	55689/PB	Family Pension	Feb-22

		AMARJIT SINGH	324000100323473	46318/PB	Family Pension	Feb-22
35	Moga	PRITAM KAUR	324000100514482	22131/S/PB	Family Pension	Feb-22
		PRITAM KAUR	324000100514482	51448/PB	Family Pension	Feb-22
36	Moga	JINDERPAL SINGH	324000105802010	201232/PB	Family Pension	Feb-22
		JINDER PAL SINGH	324000105802010	192029/PB	Family Pension	Feb-22
37	Moga	GURBHAGAT SINGH	324000300005881	75821/PB	Family Pension	Feb-22
		GURBHAGAT SINGH	324000300005881	91583/PB	Family Pension	Feb-22
38	Moga	GURCHARAN SINGH	476000100347044	134053/PB	Family Pension	Feb-22
		GURCHARAN SINGH	476000100347044	49094/S/PB	Family Pension	Feb-22
39	Moga	SUKHDEV KAUR	2360000300001630	178668/PB	Family Pension	Feb-22
		SUKHDEV KAUR	2360000300001630	25137/S/PB	Family Pension	Feb-22
40	Moga	DARSHAN SINGH	3447000100002990	176023/PB	Family Pension	Feb-22
		DARSHAN SINGH	3447000100002990	226114/PB	Family Pension	Feb-22
41	Moga	MS. NAVKIRAN PREET K	34998907340	Punjab/1415044053	Family Pension	Jan-22
		MISS NAVKIRANPREET K	34998907340	PUNJAB/1415038204	Family Pension	Jan-22
42	NawanShahr	SUDESH KUMARI	258000100701086	157004/PB	Sup. Pension	Jan-22
		SUDESH KUMARI	258000100701086	164899/PB	Sup. Pension	Jan-22
43	NawanShahr	NARINDERJIT KAUR	258000300406529	237143/PB	Family Pension	Jan-22
		NARINDERJIT KAUR	258000300406529	30393/S/PB	Family Pension	Jan-22
44	NawanShahr	CHARAN KAUR	473000300280830	176934/PB	Family Pension	Jan-22
		CHARAN KAUR	473000300280830	222767	Family Pension	Jan-22
45	NawanShahr	DILBAGH SINGH	509000307000321	65903/PB	Family Pension	Jan-22

		DILBAG SINGH	509000307000321	42817/PB	Family Pension	Jan-22
46	NawanShahr	ASHA KUMARI	820000103416933	152693/S/PB	Family Pension	Jan-22
		ASHA KUMARI	820000103416933	169821/PB	Family Pension	Jan-22
47	NawanShahr	JOGINDER KAUR	2529000106076790	1116052670/PB	Sup. Pension	Jan-22
		JOGINDER KAUR	2529000106076790	139248/PB	Sup. Pension	Jan-22
48	NawanShahr	SHANTI DEVI	3492000107002190	217939/PB	Sup. Pension	Jan-22
		SHANTI DEVI	3492000107002190	221557/PB	Sup. Pension	Jan-22
49	NawanShahr	PARAMJIT SINGHDUAL PENS	4697000100012350	1116052895/PB	Sup. Pension	Jan-22
		PARAMJIT SINGH	4697000100012350	61670/S/PB	Sup. Pension	Jan-22
50	Sangrur	SMT PUSHPA WATI	78000300075385	109519/PB	Family Pension	Jan-22
		PUSHPA WATI	78000300075385	149614/PB	Family Pension	Jan-22
51	Sangrur	KAMLA DEVI	140000100060132	132671/PB	Family Pension	Jan-22
		KAMLA DEVI	140000100060132	99343/PB	Family Pension	Jan-22
52	Sangrur	RAKSHA RANI	140000100312695	128676/PB	Family Pension	Jan-22
		RAKSHA DEVI	140000100312695	148409/PB	Family Pension	Jan-22
53	Sangrur	JOGINDER SINGH	313000100215992	125599/PB	Family Pension	Jan-22
		JOGINDER SINGH	313000100215992	134267/PB	Family Pension	Jan-22
54	Sangrur	SANTOSH KUMARI	313000106241210	249923/PB	Sup. Pension	Jan-22
		SANTOSH KUMARI	313000106241210	57113/S/PB	Sup. Pension	Jan-22
55	Sangrur	AKBARI	1369000300051070	175683/S/PB	Family Pension	Jan-22
		AKBARI	1369000300051070	5938/S/PB	Family Pension	Jan-22

Annexure XXVII**Disbursement of Pensions to different pensioner against same PPO****Refer to Para 4.3**

Sr. No.	Treasury	A/C No.	PPO No.	Pensioner Name	Category of Pension	Bank	Month of Payment
1	Amritsar	34973515319	Pb/1115042014	Mr. Kanwar Singh	SUP. PENSION	SBI	Jan-22
		35256378221	Pb/1115042014	Mrs. Promila Kumari	SUP. PENSION	SBI	Jan-22
2	Amritsar	36335144617	Pb/1116056850	Mrs. Asha Rani	SUP. PENSION	SBI	Jan-22
		36751423797	Pb/1116056850	Mrs. Sheetal Sharma	SUP. PENSION	SBI	Jan-22
3	Gurdaspur	3106000100143780	47280	ANJALI	FP. PENSION	PNB	Jan-22
		187000203329805	47280	SUJAN SINGH	SUP. PENSION	PNB	Jan-22
4	Gurdaspur	55109062172	48074	SHEELA DEVI	FP. PENSION	SBI	Jan-22
		11412680384	48074	SHAKUNTALA DEVI	FP. PENSION	SBI	Jan-22
5	Gurdaspur	621000105211786	49868	HARBHAJAN KAUR	FP. PENSION	PNB	Jan-22
		3483000100175070	49868	SATYA DEVI	FP. PENSION	PNB	Jan-22
6	Gurdaspur	55129575432	51314	RAM PIARI	FP. PENSION	SBI	Jan-22
		11077473580	51314	JEEWAN JYOTI W O AJI	FP. PENSION	SBI	Jan-22
7	Gurdaspur	65033842083	55282	SITA DEVI W/O OM PAR	FP. PENSION	SBI	Jan-22
		30181328554	55282	USHA SHARMA	FP. PENSION	SBI	Jan-22
8	Gurdaspur	30028171201	56554	MRS. MOHINDERKAUR	FP. PENSION	SBI	Jan-22
		30415341539	56554	MANJIT KAUR	FP. PENSION	SBI	Jan-22
9	Gurdaspur	30372809605	56626	KRISHANA DEVI	FP. PENSION	SBI	Jan-22

		10314615960	56626	RATTAN CHAND SAINI	SUP. PENSION	SBI	Jan-22
10	Gurdaspur	55109428403	57200	RANO DEVI	FP. PENSION	SBI	Jan-22
		30642892338	57200	DAVINDERJIT KAUR	FP. PENSION	SBI	Jan-22
11	Gurdaspur	30904535460	59434	DAVINDERJIT KAUR	FP. PENSION	SBI	Jan-22
		10143681844	59434	DALIP SINGH	SUP. PENSION	SBI	Jan-22
12	Gurdaspur	31708470712	59441	MRS SHAKUNTALA DEVI	FP. PENSION	SBI	Jan-22
		31021147111	59441	JASWANT KAUR	FP. PENSION	SBI	Jan-22
13	Hoshiarpur	36335144617	PUNJAB/ 1116056850	MRS. ASHA RANI	SUP. PENSION	SBI	Jan-22
	Hoshiarpur	36751423797	Punjab/ 1116056850	MRS. SHEETAL SHARMA	SUP. PENSION	SBI	Jan-22
14	Hoshiarpur	34973515319	PUNJAB/ 1115042014	MR. KANWAR SINGH	SUP. PENSION	SBI	Jan-22
	Hoshiarpur	35256378221	Punjab/ 1115042014	MRS. PROMILA KUMARI	SUP. PENSION	SBI	Jan-22
15	Hoshiarpur	2542151010371	225358/PB	MANOHARSIN GH	SUP. PENSION	PNB	Jan-22
	Hoshiarpur	4700000300003110	225358/pb	SURJIT KAUR	SUP. PENSION	PNB	Jan-22
16	Mohali	408000300106488	3840/HR	AMARJIT KAUR	FP. PENSION	PNB	Jan-22
	Mohali	408000300275991	3840/HR	KRISHNA KUMARI	FP. PENSION	PNB	Jan-22
17	Mohali	359010100026920	37062/PB	BIMLA DEVI	SUP. PENSION	PNB	Jan-22
	Mohali	3529000100111430	37062/PB	INDERJIT SINGH	FP. PENSION	PNB	Jan-22
18	Mohali	3164539624	PUNJAB/1117059719	AMARJIT SINGH	SUP. PENSION	CBI	Jan-22
	Mohali	3569096352	PUNJAB/1117059719	BHIM SAIN	SUP. PENSION	CBI	Jan-22

19	Mohali	55093158302	3867/HP/SS	MRS. BRINDA BALA	SUP. PENSION	SBI	Jan-22
	Mohali	65261658414	3867/HP/SS	MR. M M BHAGERIA	SUP. PENSION	SBI	Jan-22
20	NawanSha hr	258000300002439	195555/PB	URMAL KANTA	SUP. PENSION	PNB	Jan-22
	NawanSha hr	258000300000015	195555/PB	URMIL KANTA	SUP. PENSION	PNB	Jan-22

Annexure XXVIII**Irregular drawl of Family/Superannuation Pension in same account
(Refer to Para 4.3)**

Sr. No.	Name	A/C No.	Category of Pension	PPO No	Bank	Month of Payment	DTO
1	RAJ KUMARI	10799648414	Family Pension	104090/PB	SBI	Jan-22	Ferozepur
	BALJIT KAUR	10799649814	Family Pension	18022/S/PB	SBI	Jan-22	Ferozepur
2	KULWANTSINGH	302010009040	Family Pension	161167/PB	PNB	Jan-22	Ludhiana
	HARBANSKAUR	302010009040	Sup. Pension	168259/PB	PNB	Jan-22	Ludhiana
3	SADHUSINGH	912030002430	Sup. Pension	134910/PB	PNB	Jan-22	Ludhiana
	GURDEVKAUR	912030002430	Family Pension	159598/PB	PNB	Jan-22	Ludhiana
4	RASHPINDERKAUR	912030003850	Family Pension	230644/PB	PNB	Jan-22	Ludhiana
	CHAMKAURSINGH	912030003850	Sup. Pension	187005/PB	PNB	Jan-22	Ludhiana
5	KULWINDERKAUR	1892010011550	Sup. Pension	253064/PB	PNB	Jan-22	Ludhiana
	HAR CHAND SINGH	1892010011550	Family Pension	PUNJAB/11130217	PNB	Jan-22	Ludhiana
6	RANJITSINGH	1902030002380	Sup. Pension	102956/PB	PNB	Jan-22	Ludhiana
	NASIBKAUR	1902030002380	Family Pension	93272/PB	PNB	Jan-22	Ludhiana
7	SURINDERKAUR	2052010050870	Sup. Pension	PUNJAB/11130127	PNB	Jan-22	Ludhiana
	GURDEV SINGH TINNA	2052010050870	Family Pension	PUNJAB/11140159	PNB	Jan-22	Ludhiana
8	VEDPARKASH	7132011003114	Family Pension	71891/PB	PNB	Jan-22	Ludhiana
	VIDYAWATI	7132011003114	Sup. Pension	92213/PB	PNB	Jan-22	Ludhiana
9	SHUSHILADEVI	7922010019820	Family Pension	70580/PB	PNB	Jan-22	Ludhiana
	SANTRAM	7922010019820	Sup. Pension	104398/PB	PNB	Jan-22	Ludhiana
10	BALWINDERSINGH	9802121002991	Family Pension	198558/PB	PNB	Jan-22	Ludhiana
	RAJINDERKAUR	9802121002991	Sup. Pension	223905/PB	PNB	Jan-22	Ludhiana

Annexure XXIX**Payment to different beneficiaries in same Account
(Refer to Para 4.4)**

Sr. No.	DDO Code	Payee Name	Account No	Payee Amount (In ₹)	Voucher No	Payment Date	DTO/TO
1	ROP00/0806	Khushboo	55053146520	4,00,000	28	09-11-2021	Ropar
2	ROP00/0806	Mankirat Kaur	55053146520	50,000	161	21-01-2022	Ropar
3	ROP00/0806	Gurmukh Singh	55053146520	50,000	161	21-01-2022	Ropar
4	ROP00/0806	AafreenKhatun	55053146520	5,00,000	33	18-04-2022	Ropar
5	ROP00/0806	Lovepreet Kaur	55053146520	15,000	44	05-08-2021	Ropar
6	ROP00/0806	Ritu Devi	55053146520	5,00,000	245	22-09-2021	Ropar
7	ROP00/0806	Gagandeep Kaur	55053146520	5,00,000	116	18-02-2022	Ropar
8	ROP00/0806	Armanpreet Singh	55053146520	5,00,000	255	30-09-2021	Ropar
9	ROP00/0806	MaushamKumari	55053146520	3,00,000	20	01-11-2022	Ropar
10	ROP00/0806	Dhanveer Singh	55053146520	3,00,000	160	27-10-2022	Ropar
11	ROP00/0806	Rinki	55053146520	4,00,000	118	18-02-2022	Ropar
12	ROP00/0806	Harbinder Singh	55053146520	4,00,000	398	31-03-2022	Ropar
13	ROP00/0504	Manmohan Singh	55053146520	8,29,743	107	18-07-2022	Ropar