



# **REVIEW OF TREASURIES 2015-16**



**THE ACCOUNTANT GENERAL  
JAMMU AND KASHMIR**

## **Preface**

The Annual Review of Treasuries in the State is prepared by this office each year in order to highlight the deficiencies in the functioning of Treasuries and to recommend corrective measures to enable the Government to improve and strengthen its accounting and financial management.

The review for the year 2015-16 highlights the irregularities and shortcomings in the maintenance of records, accounting of transactions and submission of accounts to the Accountant General by the treasuries. These findings emerged from the local inspection of Treasuries and during compilation of accounts.

Srinagar  
Dated

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## Highlights

- **Failure of Treasury Officers to exercise financial control.**  
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- **Slow progress of Computerization of Treasuries.**  
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- **Improper maintenance of MLA/ MLC Constituency Development Fund.**  
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## INTRODUCTION

Accountant General (A&E) is entrusted with the responsibility for annual inspection of treasuries of Government of J&K. The Review Report on the working of treasuries is prepared every year after the completion of the inspection of all District and Sub-Treasuries for submission to the State Government.

The Review Report mainly relates to the matters arising from the monthly accounts rendered by the treasuries together with the points raised in local inspection of Treasury records.

The Treasuries in the State of Jammu & Kashmir are categorized as Saddar, District, Additional and Sub-treasuries. They function under the administrative control of Director General Accounts & Treasuries, subordinate to the Finance Department of the State Government. There are 2 Saddar Treasuries 20 District Treasuries, 6 Additional Treasuries and 100 Sub-Treasuries. There is also one Sub - treasury each at Delhi and Mumbai. Each treasury is headed by a Treasury Officer (**Annexure-I**). All these treasuries are inspected annually by the Accountant General (A&E).

Treasuries are allotted money by the Government, according to the budgetary provisions. Treasuries then disburse this money to each department falling under his jurisdiction for expenditure according to the budget provision provided to them. Treasuries transact with the departments through the Drawing and Disbursing Officers (DDOs) designated for each departmental unit. The Drawing and Disbursing Officer's draw money from the respective treasuries by submitting bills. Some Drawing and Disbursing Officer's are designated by the Government as Cheque Drawing and Disbursing Officer's who draw money by issuing cheques to payee through the treasuries. Similarly all revenue collected by

the department is remitted into the treasury by the DDOs. The Treasury Officer maintains the account of all receipt and payment on day to day basis and compiles them on a monthly basis (Cash account and list of payments) and submit it to The Accountant General, for compilation of the monthly accounts of the State Government as a whole.

**Position of Treasury staff**

<b>Year</b>	<b>Sanctioned strength</b>	<b>Men in position</b>
2015-16	1259	985

**Action not taken on Inspection Reports and Paras**

Audit objection are raised during the course of inspection of treasuries for compliance and corrective action. As on 31 March 2016, there are 1254 Paras/sub-paras (objections) outstanding in respect of various treasuries (**Annexure-II**). Compliance reports to the above outstanding paras are still awaited from various treasuries.

## **FINDINGS**

### **1. Failure of Treasury Officers to exercise Financial Control**

#### **i. Failure to check expenditure against budget**

The Treasury Officers are required to check that the expenditure incurred by the Drawing and Disbursing Officers is strictly in accordance with the budgetary provisions. It was found in many cases that :-

- a) Expenditure was booked without budgetary provisions under the Major Head.
- b) No expenditure was incurred under certain Major Head/ Sub-Head/Detailed Heads of account for which proper provision exists.
- c) Expenditure exceeded the budgetary Grants in certain cases (refer para 16 also in this regard)

#### **ii. Non-exercising of classification check**

The Treasury Officers are required to exercise a check of classification at the time of passing the bill presented by various Drawing and Disbursing Officers for payments. It was found that either Bills/Vouchers have been passed at the treasury with incomplete classification or wrong classification was found recorded resulting in wrong booking of these transactions in the Govt. accounts. In a number of vouchers full seven tier classification of expenditure right from Major Head of account up to the detail head level alongwith coding as prescribed in the Demand for Grant for the year 2015-16 was not found recorded. This had a bearing on the reconciliation work carried out quarterly with Controlling Officers. The month-wise & Treasury-wise instances of details noticed/ pointed out are given in **(Annexure-III)**

**iii. Failure to ensure proper closing of daily accounts**

Rule 7.20 of the J&K Treasury Code Vol. I lays down that every item received or paid should be entered in the respective subsidiary registers (Madwars) in forms T.A.2 and T.A.3 respectively, as soon as a transaction occurs. The daily totals from the subsidiary registers are posted in the Cash Book. However totals of subsidiary registers and cash book were found at variance with each other in six treasuries<sup>1</sup>. The variance was observed in receipts of Consumer Affairs & Public Distribution Department<sup>2</sup>.

**iv. Non-Verification of Drawals and Remittances**

As per Rule 2.59 of J&K Financial Code Vol.I and instructions issued by Dy. Director Accounts & Treasuries. Treasury Officers are authorized to disallow payments on the bills presented by the Drawing and Disbursing Officers till all their previous drawals / remittances are verified, with a view to ensure timely detection of fraudulent drawals, if any. Test check of Drawal Verification and Remittance Verification Registers maintained at various treasury offices revealed that the Treasury Officers have made payments to Drawing and Disbursing Officers without verifying the previous drawals. The irregularity persists even though the matter regarding non-verification of drawals was brought to the notice of the State Govt. in the Annual Reviews of previous years.

Few instances are quoted below:-

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<sup>1</sup> Kokernag, Sumbal, Kargil, Baramulla, Khansahib, Berwah.

2. Kreeri, Baramula, Khanshaib, Chadoora, Narbal.

<b>S. No.</b>	<b>Name of the DDO/Treasury</b>	<b>Name of try.</b>	<b>Period</b>	<b>No. of months.</b>
01.	Information Officer Nyoma	Nyoma	04/2015 to 07/2015	04
02.	Sub Divisional Magistrate Nyoma	Nyoma	07/2015	01
03.	Block Medical Officer Nyoma	-do-	-do-	01
04.	A.R.C Nyoma	-do-	-do-	01
05.	Block Vetanariy Officer Nymo	-do-	-do-	01
06.	Block Veterinary Officer Sheeri	Boniyar	02/2015	01
07.	Tehsildar Boniyar	Boniyar	02/2015	01
08.	ZEO Chandanwar	Boniyar	08/2014 to 02/2015	07
09	Headmaster High School Boniyar	Boniyar	10/2014 to 02/2015	05
10.	Headmaster High School Lachipora	Boniyar	01/2015 to 02/2015	02
11	Headmaster High School Trikangar	Boniyar	12/2014 to 02/2016	03
12	Science and Tecknowledge Deptt	CST	01/2015	01
13	Director Finance Social Welfare	CST	01/2015 to 03/2015	03
14	FA&CAO Transport civil sectt	CST	01/2015 to 12/2015	12
15	Accounts Officer Civil Avaition	CST	05/2015 to 12/2015	07
16	Asstt.Settlement Commission	CST	12/2015 to	01
17	Director Finance Ladakh Affairs department	CST	12/20105	01
18	Head Master Govt. High School Techhama	Khag	12/2014 to 08/2015	09
19	Block Development Officer Khag	Khag	01/2015 to 02/2015	02
20	Block Medical Officer Khag	Khag	12/2014 to 06/2015	07
21	Child development Officer Khag	Khag	05/2015 to 06/2015	02
22	ARC Kargil	Kargil	06/2015 to 07/2015	02

23	ARC-Shergole	Kargil	06/2015 to 07/2015	02
24	Assistant Social Conservator Officer CAD Kargil	Kargil	06/2015 to 07/2015	02
25	Block Development Officer Shergole	Kargil	06/2015 to 07/2015	02
26	Chief Accounts Officer District Fund office Kargil	Kargil	07/2015	01

### **Recommendation**

***Concrete action needs to be taken to enforce the conduct of the prescribed checks by the Treasury Officers.***

#### **2. Slow progress of Computerization of Treasuries**

In 2003-04 the State Government got a software programme developed by the National Informatics Centre (N.I.C) for computerizing the State Treasuries, which is still to be implemented by them. As per the records available the project for computerization of all treasuries in J&K State was to be completed by 31.03.2015. However, only 100 treasuries have been computerized, out of which only, 70 treasuries are making payment through e-payment mode, though computer hardware stands purchased and placed at all the treasuries but due to non-implementation of some modules and non-availability of internet connectivity, this computer hardware might not have been put in use so far in a number of treasuries. The guarantee/warranty of these computer hard ware items might have elapsed without having been put to use in the treasuries and this may unnecessarily put the state exchequer to loss. The computer hardware thus lying idle in various treasuries resulted in unfruitful expenditure.

### **3. Improper maintenance of MLA/MLC Constituency Development Fund**

MLAs/ MLCs are sanctioning authorities for the expenditure out of Constituency Development Fund. Based upon the sanction of the legislature, the Development Commissioner gets the work executed through various implementing agencies. Implementing Drawing and Disbursing Officers draw money from the Treasuries and the detailed account for expenditure out of Constituency Development Fund is maintained by the treasuries and Development Commissioners. The Treasury Officer should periodically and especially at the end of the year reconcile the accounts with the Development Commissioner. Any unspent balance is to be transferred to the Constituency Development Fund account (M.H-8229) which is a deposit account Head. This is intended to avoid lapsing of unspent funds with the close of the year. It also prevents fraudulent drawal of funds. Test check of the records of treasuries revealed as under:-

- a) Register has not been maintained name-wise and constituency-wise to record expenditures from the fund.
- b) No classification or purpose has been indicated against the amounts drawn from the treasuries against these funds.
- c) No reconciliation has been conducted with the concerned Distt. Development Commissioners, as a result of which it is difficult to verify the expenditure and unspent balance or lapse of funds.

#### **Recommendation**

***Finance Department should devise a viable accounting mechanism to monitor Accountal of Constituency Development Fund.***

### **4. Improper accounting of transactions in respect of LAHDC**

Ladakh Autonomous Hill Development Council being an autonomous body is required to maintain receipt and payment accounts on an accrual

basis instead of the cash based Government Accounting System. Ideally they are supposed to maintain accounts separate from the consolidated fund of the State i.e in Bank account. However, the council is maintaining its funds within the Govt. account under a deposit head (M.H-8448) deposits of local funds. The expenditure of the departments falling under the Ladakh Autonomous Hill Development Council is met from those funds against the budget provisions. Transactions from this head is made through treasuries. These treasuries are given the budget allotment by the Ladakh Affairs department out of M.H-2575 receipts and M.H-4575-Capital Outlay on special and backward areas.

Before making payment on behalf of the Drawing and Disbursing Officers. The Treasury Officer shall ensure that adequate funds are available in the particular head of account. This is because the budgeted allotment of funds was not being transferred to Ladakh Autonomous Hill Development Council by Ladakh Affairs department of State Govt.

As a result the expenditure of Ladakh Autonomous Hill Development Council had to be met from other heads of account and later recouped. This indicates improper budgetary management by the Ladakh Affairs Department.

This also creates problems in compilations of accounts as corrective adjustments have to be made at the close of the year leaving the possibility of error.

**Recommendation**

***Budget allotment of funds needs to be ensured in April each year to Ladakh Autonomous Hill Development Council by Ladakh Affairs Department of State Government.***

## **5. Improper Accounting of Stamps**

### **(i) Expenses on sale of stamps not shown separately**

Expenses on sale of stamps like commission to vendors and discount allowed on the Sale of Stamps is required to be recorded separately under Minor Head 102-Expenses on the Sale of Stamps below Major Head 2030-Stamps and Registration. During the test check of Stamp Account maintained in the treasuries of Bandipora, Sumbal Sonawari, Tangmarg and Uri, it was noticed that discount on sale of stamps was not recorded separately but instead the sale proceeds were shown as net of discount. It has also been seen that in respect of Sub-Treasury-Zanskar, no discount or commission on account of sale of Stamps was allowed to the stamp vendor by the treasury Officer, which needs to be justified.

#### **Recommendation**

***The procedure adopted by the Treasuries has resulted in understatement of both the receipts and charges on account of Sale of Stamps. Correct procedure as prescribed under rules needs to be adopted in the treasuries so that correct detail of stamp account could be shown in Govt. Account.***

### **(ii). Non-reconciliation of sale of Stamps with vendors**

In accordance with Rule 3.12 of J&K Treasury Code Volume I. each Treasury Officer is required to check the vendors records to ascertain the balance of unsold stamps left with the vendor before fresh stock is issued to licensed vendors. It was observed that in most of the treasuries no such procedure was followed by the treasuries resulting in non-verification of the correctness of stock and sale of stamps.

#### **Recommendation**

***Reconciliation needs to be conducted periodically to verify the correctness of stock and sale of stamps.***

### **iii. Physical check of Stamps**

Surprise physical check of the stamps of each category kept by the Treasury Officers was never conducted to avoid loss and fraud.

#### **Recommendation**

***Physical check needs to be conducted periodically to avoid lose and fraud.***

### **6. Maintenance of Deposit Account**

The Treasury Officer are required to communicate the details of balances kept under Deposit Heads to the respective Drawing and Disbursing Officers(Depositing Agencies) and obtain confirmation from them. This was not followed by treasuries which reflects weak financial control.

As per rule 13.22 of Financial Code Vol.I and in terms of Rule 5.127 of Treasury Code Vol.-I, all the deposits remaining unclaimed for more than three years, will be credited to the Govt. Account. For this the Treasury Officer shall submit a complete list of such unclaimed deposit, outstanding for more than three years to the Accountant General each year (in the prescribed Form FC-35).

It was found that unclaimed deposit of Rs.2,91,49,056/- were lying with nine treasuries without being credited to Government Account. Fourteen Treasury Officers did not submit the Statement of Lapsed Deposits to the Accountant General.

These Treasury Officers had not maintained the “Deposit Account” as prescribed under Codal provisions, as a result of which such unclaimed deposits could not be identified (**Annexure-IV**). Most of these lapsed deposits pertained to Judiciary.

## **Recommendation**

***Instructions may be issued to Treasury Officer to submit statement of lapsed deposits to Accountant General at the close of each year.***

### **7. Incorrect regulation of Pension Payments**

The payment of pension and maintenance of its records is regulated by Rules 5.66 to 5.98 of the J&K Treasury Code Volume-I. It was, however, noticed that these Rules were not strictly followed as stated below:-

- i.** Monthly pension payments were, in certain cases, regulated incorrectly resulting in excess payment of pension to the tune of Rs 1,28,75,983/- (**Annexure -V**).
- ii.** Proper check for regulation of pension/family pension is not conducted which has resulted in many irregularities like non-closure of those PPOs which have ceased to be operational and their subsequent return to the Accountant General for cancellation, non-maintenance of subsidiary pension ledgers, non-pasting of photographs on PPO's/relevant Registers, etc.
- iii.** As per rule 5.76 of Treasury Code Vol-1 entry regarding monthly payments made to pensioners/ family pensioners is required to be recorded in both the halves of PPO under proper authentication of the Disbursing Officer. Major chunk of PPO's is being paid from J&K Bank Branches but entries are not being made in both PPO's halves as required under rules. In absence of said entries our office is not in a position to verify the correctness of these payments due to which objections are raised by this office repeatedly. In this regards higher authorities of the J&K Bank require to be appraised to follow the Codal instructions in view of its financial implication so that repeated objection raised by this office on this account could be avoided.

- iv.** Necessary review of all the pension payments made through the J&K Bank has not been conducted by all Treasury Officers in pursuance of Govt. order issued by Finance Department of J&K Govt. (No. 115-F of 2011 dated 15.04.2011).
- v.** Treasury Officers were not deducting Income Tax due at source from the Pensioners /Family Pensioners. Whereas, the same is required to be deducted and credited to Govt. Account under M.H-8658-112-Tax deducted at source.
- vi.** Fraudulent drawals amounting to Rs.7,24,484/- on account of two fake PPOs were found in Sub-Treasury Sogam (District Kupwara) for which no action has been taken. Besides one more instance of fraudulent drawal of family pension of Rs.2.48 lakhs was also noticed against Saddar Treasury Srinagar pointed out in our previous Review. Action taken is still awaited.
- vii.** As observed in number of cases, the payment of pension is being made on the photocopy of the pension payment order, instead of original copy of the PPO, which is a serious lapse on the part of Treasury Officer. Responsibility for misplacement of the original PPO needs to be fixed.

#### **Recommendation**

***Director General (Accounts & Treasuries) should review and take steps to prevent the excess payments made by the Banks, if any. Besides it is suggested that higher authorities of J&K Bank may be appraised Of the facts so that proper mechanism/checks could be introduced in the bank to avoid the excess/fraudulent payment of pension and family pension.***

**8. Delay in transferring the amount of Contributions of Employees with Government share & Employees share of New Pension Scheme (Defined Pension Contribution Scheme) to N.S.D.L**

As per the Govt. order No. 160-F of 2011 dated 06.06.2011 issued by Director General, Accounts & Treasuries read with circular No. DGAT/PS/DR/763 dated 11.10.2010 and SRO 400 of 2000 of Finance Department, the contribution by employees under New Pension Scheme as well as matching contribution by Government is required to be uploaded to National Security Depository Ltd. within first week of the following month (which has now been extended upto the 15<sup>th</sup> of the following month). This would enable National Security Depository Ltd. to invest the money into securities or other investments without delay. However, during the inspection, it was seen that Treasury Officer were uploading the New Pension Scheme contribution of employees to National Security Depository Ltd. (N.S.D.L) after much delay resulting in the loss of investment benefits to the subscribers. There was delay of more than two months by five Treasury Officers , delay of more than one month seven Treasury Officers and more than 15 days by seven Treasury Officers (**Annexure -VI**). The Treasury Officers in their reply stated that delay was due to non-receipt of timely contribution from the State Government and also some technical difficulties.

**Recommendation**

***Possibility of uploading the full contribution of New Pension Schemes without waiting for the budget allotment/ authorisation of employers' share should be explored.***

**9. *Difference between Treasury and Bank Figures(RBI Deposits)***

The Treasury Officers are required to reconcile their accounts /figures of receipts and payments with the concerned Bank so that any difference between both set of figures does not arise, but on compilation of accounts, it has been seen that the said reconciliation is not being conducted by the Treasury Officers with the Bank as there is still difference between both set of figures. **(Annexure-VII)**

**Recommendations:-**

**Treasury offices should periodically review these differences and get them reconciled with the J&K Bank, before communicating to Accountant General.**

**10. *Improper rendition of Accounts to Accountant General by treasuries***

**i. *Unauthenticated corrections in records***

Corrections and insertions were made in the amounts and voucher numbers in the Madwar without proper attestation by the Treasury Officer. It is difficult for this office to prove each drawal with respect to overall totals of the covering list.

**ii. *Expenditure classified under the major head other than the Head recorded on voucher by treasury***

Instances have come to notice where the treasury officers have passed bills presented for payment and debited the expenditure not as per the classification recorded on vouchers rather under a different major head of account. This is in fact serious treasury irregularity as Treasury Officers have to ensure that the expenditure is debited to the head of account under which the funds have been provided by the Govt. as well as the classification recorded on the vouchers.

### **iii Awaited Red Accounts**

AC Bills amounting to Rupees 1192.69 Crores comprising of 2015 items drawn upto 31.03.2016 were outstanding. Most of the AC bills were classified as such due to misclassification of Grants-in-Aid payable to various autonomous bodies. The sanctions accorded by the Controlling authorities on account of Grant-in-aid mention the sanctioned amounts as Advance drawals and at the same time require a Utilization Certificate to be obtained from the concerned which renders the sanction defective. Due to these defective sanctions a number of items are classified as AC Bills thus results in overstated outstanding amounts under AC Bills. During the exit conference held on 18.10.2016 with the State Government, Director General (Budget) stated that a standardized sanction Format shall be issued to the departments concerned for use so that there is no ambiguity on this account.

### **iv In correct numbering of vouchers**

(Rule 7.83(Vii) of Treasury Account) envisages that vouchers pertaining to each schedule (list) be numbered serially as they are entered in the Madwar and attached to it in the same serial order. However, during the year 2015-16 it was observed that some Treasury Officers did not follow this serial numbering. Further, some of treasuries recorded alpha-numeric number like 1-A,1-B etc.This creates problems during computerized compilation of accounts. For entering these payments, in the computer system this office has to allot some supernumerary voucher numbers and this linking becomes a problem at later stage. As per Codal provision there should have been continuous serial number in chronological order for a particular Major Head for a month of account starting from 1<sup>st</sup>.list of payment and closing on the last entry of the 2<sup>nd</sup>. list of payments for each major head and treasury accounts.

**v. List of wanting vouchers from the treasuries**

All Vouchers were not attached with the monthly treasury accounts. Instances of wanting vouchers from various treasuries are given in the **(Annexure-VIII)**. In spite of being pointed out time and again by this office to Finance Department, the Treasury accounts have still not been found completely supported by Vouchers / Challans, which raises the risk of fraud and corruption. From the year 2014-15 treasuries have been asked to submit the Outward Accounts (vouchers /Challans / schedules) to this office for onward transmission to the agencies concerned, but time and again it has been noticed that the treasuries (particularly Ladakh based) do not submit the information i.e. vouchers/challans/schedules in complete form. Secondly the vouchers/challans do not possess full classification viz the complete particulars of the office with which the transactions are required to be settled. This issue needs to be taken care of.

**vi. Delay in receipt of Monthly Accounts**

As per Rule 7.93 of J&K Treasury Code Volume 1, Treasury Officers are required to render their monthly accounts to the Accountant General in two lists. The first list (covering payment transactions from 1<sup>st</sup> to 18<sup>th</sup>) is to reach the Accountant General's Office by 22<sup>nd</sup> of the same month and the 2<sup>nd</sup> List (covering transactions from 19<sup>th</sup> to the end of the month along with Cash Account for the full month) is required to be submitted by 8<sup>th</sup> of the following month. It was observed that various treasuries have not submitted their Account in stipulated time with the result every month, some Treasury Accounts had to be excluded from the monthly accounts of the State, thus giving an incomplete picture resulting in under/over statement of Government expenditure and revenue. The list of belated receipts of Accounts from treasuries is attached herewith **(Annexure-IX)**.

Accounts from 12 treasuries are delayed by more than 15 days. The name of treasuries which submitted most of their monthly accounts (1<sup>st</sup> list/2<sup>nd</sup> list or both) very late, ranging from 1 to 2 months for the year 2015-16 are detailed below:-

<b>S.No.</b>	<b>Name of Treasury</b>	<b>No. of months for which accounts submitted late</b>
01	Zanaskar	10
02.	TC Mumbai	3
03	Taisuroo	2
04	Khaltsi	1
05	Drass	1
06	Kargil	1

#### **11. Non-obtaining of Strong Room Fitness Certificates**

In terms of Para 4.9 of J&K Treasury Code Volume I, without the special permission of the Government, no place shall be used as Strong Room unless it has been certified to be secure and fit for use as such, by an officer of the Public Works Department not below the rank of Executive Engineer. The existing strong room shall be inspected annually by the Executive Engineer or by an experienced Assistant Engineer etc. The inspecting officer shall grant a certificate of safety. The treasury officers are required to obtain the said certificate annually. This certificate is of more importance for the treasuries which handle valuable Stamps of various denomination. The said certificate has not been obtained by Treasury Officers of Assar and Thatri this year too.

#### **12. Non-enforcement of SRO-90 in respect of Contract/Services provided to the Government**

Rule 71 of J&K GST Rule of 1962 as amended vide SRO- 90 dated 18.03.2013, Tax deduction at source @10.5% is required to be compulsorily deducted from the payments made on account of Contracts/Services etc.

for being credited to Government Accounts accordingly. In this regard it has been seen that Madwars relating to MH-0040-Sales Tax(to which proceeds are required to be remitted)no credit on account of such Tax Deduction at Source have been afforded to the said head in respect of payment made. It has also been noticed that no contra credit has been afforded to MH-0040-against the Contract/Supply bill presented by the Drawing and Disbursing Officers and passed for payment by Treasury Officer.Non-enforcement of SRO-90 dated 18.03.2013 by the Treasury Officer in respect of Contract/Service provided to the Govt. has caused huge loss to the State Exchequer.

**Recommendation:-**

**Treasury Officer may imitate immediate steps for recovering the un-remitted amount on account of Tax Deduction at Source/Contracts/Supply bills paid to Contractors/suppliers during previous financial year and remit the same to Govt. Account and may ensure henceforth that Tax Deduction at Source is deducted regularly on the bills presented at Treasury for payment of similar nature to save from further loss to State Exchequer.**

**13. Non-maintenance of records**

The below named District Treasury Officer/ Treasury Officers have not maintained the relevant and vital records as required under various Codal provisions of treasury rules for smooth working of the treasuries as indicated below against each treasury.

<b>S.No.</b>	<b>Name of Treasury</b>	<b>Records not maintained</b>
1.	Addl. Treasury LalMandi	Token Register.
2.	B.K Pora	Liabilities Register Special Register for pension Register of service book
3.	Ramhal (Kupwara)	Staff Strength Register

4.	Sopore	Staff Strength Register
5.	Tangmarg	Staff Strength Register Liabilities Register
6.	Pattan	Staff Strength Register
7	B.K.Pora	Liabilities Register Special Register for pension Check Book Register. Service Book Register
8	Budgam	Special Register for pension
9	T.C.Mumbai	Cash Book(Receipt/Payments)Register Authorization Register.
10	Kokernag	Staff Strength Register of DDOs
11	Baramulla	Staff Strength Register of Drawing & Disbursing Officers

**14. Non-submission of deduction schedule on account of Long Term Advances with Salary bills**

While compiling the monthly Accounts in this office it has been observed that in some cases deduction schedules of House Building Advances(HBA), Conveyance Advance etc are not being appended with the Salary bills although deductions on this account are made in the Salary bills of the loanees. This results in missing credits in the loan accounts of these employees and it becomes difficult for this office to issue No Demand Certificate's to such loanees on final liquidation of the loan amounts.

**Recommendation:-**

**Treasury Officer may ensure henceforth that deduction schedules of HBA / Conveyance Advances etc. are being appended with the salary bills of the loanees while furnishing the monthly accounts to this office.**

### **15. Double Accountal of Power Receipts**

As per the accounting procedure, the concerned Works Division have to record the receipts as credit under the Major Head -0801(Power Receipts) and debit the Suspense head 8782. The concerned treasury should then record the same as credit to the Suspense Head - 8782(Remittances) and debit cash. However, the treasury have enormously recorded the credit under M.H-0801-Power Receipts which has already been credited by the division. This has resulted in credit the same receipts twice thus overstating the receipts.

Examination/audit check on test basis of the receipt records for the months of 5/2015, 6/2015, 11/2015 & 12/2015 revealed that at least Rs.4.34 crore was accounted twice by the eight Treasury Officers viz (i) Samba (ii) Addl. Try Gandhi Nagar, (iii) Saddar Try Jammu, (iv) CST (v) R. S. Pura (vi) Katra (vii) Reasi and (viii) Udhamapur.

### **16. Double Accountal of Service Tax**

As per the accounting procedure, the concerned Works Division have to record the receipts as credit under the Major Head -0040(Service Tax) and debit the Suspense Head 8782. The concerned treasury should then record the same as credit to the Suspense Head - 8782(Remittances) and debit cash. However, the treasury have enormously recorded the credit under M.H-0040-Service Tax which has already been credited by the division. This has resulted in credit the same receipts twice thus overstating the receipts.

Besides, an instance of double accountal of Service Tax was also found by the audit. At least Rs.12.51 crore was found accounted for under MH-0040 (Service Tax) both by the concerned Sixteen (16) Treasuries (i) Udhamapur (ii) Kishtwar (iii) Rajouri (iv) Nowshera (v) Talab Tilloo (vi) Saddar Try (vii) Gandhi Nagar (viii) Samba (ix) Bhalessa (x)

Bhaderwah (xi) Poonch (xii) Katra (xiii) Doda (xiv) Ramban (xv) Kathua and (xvi) Akhnoor as well as by the Thirty Nine (39) concerned Divisions. Such double accountal of revenue in the government accounts primarily results in overstatements of revenue of the State and has the risk of presenting a misleading picture of revenue of the State in the accounts. Corrective measures need to be taken for recurrence of such irregularities.

**ANNEXURE-1**

List of Treasuries functioning in Jammu and Kashmir State.

**(Kashmir Province)**

<b>S. No.</b>	<b>District</b>		<b>Name of Treasury</b>
<b>1.</b>	<b>Anantnag</b>	1.	Distt. Treasury, Anantnag
		2.	Sub Treasury, Bijbehara
		3.	Sub Treasury, Mattan
		4.	Sub Treasury, Dooru
		5.	Sub Treasury ,Pahalgam
		6.	Sub Treasury, Kokernag
		7.	Sub Treasury ,Shangus
		8.	Sub Treasury, Wanpoh
		9.	Sub Treasury Achabal
<b>2.</b>	<b>Kulgam</b>	1.	District Treasury Kulgam
		2.	Sub Treasury Devsar
		3.	Sub Treasury Damhal-Hanjipora
		4.	Sub- Treasury Qazigund
<b>3.</b>	<b>Shopian</b>	1.	District Treasury Shopian.
<b>4.</b>	<b>Baramulla</b>	1.	District Treasury, Baramulla
		2.	Sub Treasury Pattan
		3.	Sub Treasury, Tangmarg
		4.	Sub Treasury, Uri
		5.	Sub Treasury, Sopore
		6.	Sub Treasury, Booniyar
		7.	Sub Treasury, Dangiwacha
		8.	Sub Treasury, Kreeri
		9.	Sub Treasury, Chandoosa
		10.	Sub-Treasury Kunzar

		11.	Sub-Treasury Rohama
<b>5.</b>	<b>Bandipura</b>	1.	District Treasury Bandipura
		2.	Sub Treasury Sumbal –Sonawari
		3.	Sub Treasury Gurez
<b>6.</b>	<b>Budgam</b>	1.	District Treasury, Budgam
		2.	Sub Treasury , Chadoora
		3.	Sub Treasury, Beerwah
		4.	Sub Treasury, Khansahib
		5.	Sub Treasury, Charari-Sharief
		6.	Sub Treasury, Narbal
		7.	Sub-Treasury Nagam
		8.	Sub-Treasury Khag
		9	SubTtreasury B.K.Pora
<b>7.</b>	<b>Kargil</b>	1.	District. Treasury, Kargil
		2.	Sub Treasury, Zanskar
		3.	Sub Treasury, Drass
		4.	Sub Treasury, Sankoo
		5.	Sub Treasury Chiktan
		6.	Sub Treasury Taisuru
<b>8.</b>	<b>Kupwara</b>	1.	District Treasury, Kupwara
		2.	Sub Treasury, Handwara
		3.	Sub Treasury, Karnah
		4.	Sub Treasury, Kralpora
		5.	Sub Treasury, Sogam
		6.	Sub.Treasury Trehgam.
		7.	Sub-treasury, Langate
		8.	Sub-treasury Ramhal
<b>9.</b>	<b>Leh</b>	1.	District Treasury, Leh
		2.	Sub Treasury, Nyoma

		3.	Sub Treasury, Nobra
		4.	Sub Treasury, Khaltsi
		5.	Sub treasury, Tangtsi
<b>10.</b>	<b>Pulwama</b>	1.	District Treasury, Pulwama
		2.	Sub Treasury, Pampore
		3.	Sub Treasury, Tral
		4.	Sub Treasury, Shadimarg
		5.	Sub Treasury Awantipora
<b>11.</b>	<b>Srinagar</b>	1.	Saddar Treasury, Srinagar
		2.	Additional Treasury, Tankipora
		3.	Additional Treasury, Khanyar
		4.	Additional Treasury, Lal Mandi
		5.	Civil Secretariat, Srinagar
		6.	Court Complex Srinagar.
<b>12.</b>	<b>Ganderbal</b>	1.	District Treasury Ganderbal
		2.	Sub Treasury Lar
		3.	Sub Treasury Kangan
<b>13.</b>	<b>Outside</b>	1.	T.C.Delhi
		2.	R.C. Mumbai
<b>Jammu Province</b>			
<b>1.</b>	<b>Doda</b>	1	District Treasury, Doda
		2.	Sub Treasury, Badarwah
		3.	Sub Treasury, Thathri
		4.	Sub Treasury, Bhalessa
		5.	Sub Treasury, Kahara
		6.	Sub Treasury, Assar
<b>2.</b>	<b>Kishtwar</b>	1	Distt. Treasury Kishtwar

		2	Sub. Treasury Padder
		3	Sub Treasury Marwah
		4	Sub Treasury Chatroo
		5.	Sub Treasury Dachhan
		6.	Sub Treasury, Warwan
<b>3.</b>	<b>Ramban</b>	1.	District Treasury Ramban
		2.	Sub Treasury Batote
		3.	Sub Treasury Banihal
		4.	Sub Treasury Gool
		5.	Sub Treasury, Ramso
<b>4.</b>	<b>Jammu</b>	1	Saddar Treasury, Jammu
		2	Additional Treasury, Gandhi Nagar
		3	Additional Treasury, Talab Tilloo
		4	Additional Treasury, New plot.
		5	Sub Treasury, Akhnoor
		6	Sub Treasury, Khour
		7	District Court Jammu.
		8.	Sub-Treasury Bishnah
		9.	Sub-Treasury R.S.Pura
<b>5.</b>	<b>Samba</b>	1	District Treasury Samba
		2	Sub Treasury Vijaypur
<b>6.</b>	<b>Kathua</b>	1	District Treasury, Kathua
		2	Sub Treasury, Hira Nagar
		3	Sub Treasury, Basohli
		4	Sub Treasury, Billawar
		5	Sub Treasury, Bani
		6	Sub Treasury, Ramkote
<b>7.</b>	<b>Poonch</b>	1	District Treasury, Poonch
		2	Sub Treasury, Mendhar

		3	Sub Treasury, Surankote
		4	Sub Treasury Mandi
<b>8.</b>	<b>Rajouri</b>	1	District Treasury, Rajouri
		2	Sub Treasury, Kala Kote
		3	Sub Treasury, Kotranka (Buddhal)
		4	Sub treasury, Darhal
		5	Sub treasury Thanamandi
		6.	Sub- Treasury Nowshera
		7.	Sub-Treasury Sunderbani
		8.	Sub Treasury, Manjakote.
<b>9.</b>	<b>Udhampur</b>	1	District Treasury, Udhampur
		2	Sub Treasury, Chenani
		3	Sub Treasury Majalta
		4	Sub Treasury, Latti
		5	Sub Treasury, Ramnagar
		6	Sub Treasury, Basantgarh
<b>10.</b>	<b>Reasi</b>	1	District Treasury ,Reasi
		2	Sub Treasury ,Katra
		3	Sub Treasury, Arnas
		4	Sub Treasury, Pouni
		5	Sub Treasury, Mahore
		6	Sub Treasury, Dharmari

**ANNEXURE -II**

Statement showing Treasury-wise position of outstanding Paras &  
Sub-paras of Jammu & Kashmir.  
**(Kashmir province)**

S. No.	Name of treasury	No. of paras outstanding (ending 31.03.2015)	
		Para	Sub-para
1.	District Treasury <b>Anantnag</b>	05	17
2.	Sub-Treasury Bijbehera	02	04
3.	Sub-Treasury Mattan	02	01
4.	Sub-Treasury Dooru	02	01
5.	Sub-Treasury Pahalgam	02	03
6.	Sub-Treasury Kokernag	05	13
7.	Sub-Treasury Shangus	02	01
8.	Sub-Treasury Wanpoh	00	01
9.	Sub-Treasury Achabal	01	01
10.	District Treasury <b>Kulgam</b>	01	04
11.	Sub-Treasury Devsar	02	05
12.	Sub-Treasury D.H.Pora	03	07
13.	Sub-Treasury Qazigund	02	01
14.	District Treasury <b>Shopian</b>	04	13
15.	District Treasury <b>Baramulla</b>	17	07
16.	Sub-Treasury Pattan	06	00
17.	Sub-Treasury Tangmarg	07	06
18.	Sub-Treasury Uri	04	10
19.	Sub-Treasury Sopore	04	08
20.	Sub-Treasury Booniyar	03	06
21.	Sub-Treasury Dangiwacha	04	07
22.	Sub-Treasury Kreeri	05	04
23.	Sub-Treasury Chandoosa	03	01
24.	Sub-Treasury Kunzar	03	00
25.	Sub-Treasury Ramhal Villgam	03	04
26.	Sub-Treasury Rohama	06	06
27.	District Treasury <b>Bandipora</b>	09	09
28.	Sub-Treasury Sumbal Sonawari	13	21
29.	Sub-Treasury Gurez	07	02
30.	District Treasury <b>Budgam</b>	03	06

31	Sub-Treasury Chadoora	03	11
32	Sub-Treasury Beerwah	04	08
33	Sub-Treasury Khansahib	01	06
34	Sub-Treasury Charari Sharief	04	05
35	Sub-Treasury Narbal	01	04
36	Sub-Treasury Khag	04	05
37	Sub-Treasury Nagam	05	06
38	Sub-Treasury B.K.Pora	01	01
39	District Treasury <b>Kargil</b>	06	14
40	Sub-Treasury Zanskar	02	06
41	Sub-Treasury Drass	08	15
42	Sub-Treasury Sankoo	01	02
43	Sub-Treasury Chiktan	04	06
44	Sub-Treasury Taisura	01	01
45	District Treasury <b>Kupwara</b>	05	13
46	Sub-Treasury Handwara	04	15
47	Sub-Treasury Karnah	04	14
48	Sub-Treasury Kralpora	04	06
49	Sub-Treasury Sogam	06	11
50	Sub-Treasury Trehgam	02	04
51	Sub-Treasury Langate	04	05
52	District Treasury <b>Leh</b>	00	06
53	Sub-Treasury Nyoma	08	06
54	Sub-Treasury Nobra	02	10
55	Sub-Treasury Khaltsi	02	06
56	Sub-Treasury Tangsti	02	04
57	District Treasury <b>Pulwama</b>	05	21
58	Sub-Treasury Pampore	03	06
59	Sub-Treasury Tral	01	01
60	Sub-Treasury Shadimarg	04	05
61	Sub-Treasury Awantipora	05	05
62	Sadder Treasury <b>Srinagar.</b>	05	09
63	Additional Treasury Tankipora	08	16
64	Additional Treasury Khanyar	07	20
65	Additional Treasury Lal Mandi	08	13
66	Civil Secretariat	07	11
67	Court Complex	07	09
68	District Treasury <b>Ganderbal</b>	02	06

69	Sub-Treasury Lar	03	08
70	Sub-Treasury Kangan	01	01
71	T.C. Mumbai <b>(outside State)</b>	09	26
72	T.C. Delhi <b>(outside State)</b>	00	02
73	Director General (A&T)	12	09
74	Director (A&T)	17	00
	<b>Total</b>	<b>322</b>	<b>527</b>

**(Jammu Province)**

<b>S.No.</b>	<b>Name of Treasury</b>	<b>Para</b>	<b>Sub - para</b>
1	Bhaderwah	04	05
2	Thatri	04	05
3	Bhalessa	03	02
4	Assar	00	02
5	Kahara	00	03
6	Doda	03	08
7	Padder	01	04
8	Marwah	01	03
9	Chatroo	01	03
10	Kishtwar	03	11
11	Dachhan	00	03
12	Warwan	00	01
13	Batote	06	05
14	Banihal	04	11
15	Gool	03	08
16	Ramso	02	04
17	Ramban	02	03
18	Udhampur	04	04
19	Chenani	00	00
20	Latti	02	05
21	Majalta	01	05
22	Basantgarh	03	00
23	Ramnagar	01	04
24	Mahore	02	02
25	Arnas	03	02
26	Dharmari	02	04

27	Reasi	04	06
28	Pouni	01	04
29	Katra	02	03
30	Kotranka	03	05
31	Thanamandi	03	08
32	Kalakote	02	05
33	Dharal	06	06
34	Manjakote	01	00
35	Rajouri	06	05
36	Nowshera	05	04
37	Sunderbani	04	07
38	Mendhar	05	16
39	Surankote	04	07
40	Mandi	04	02
41	Poonch	04	11
42	Basoli	03	02
43	Bani	05	00
44	Billawar	02	01
45	Kathua	02	00
46	Hiranagar	01	02
47	Ramkote	00	00
48	Samba	01	06
49	Vijaypur	00	03
50	Bishnah	03	01
51	R S Pura	03	01
52	Akhnoor	08	18
53	Khour	01	04
54	Saddar Try Jammu	04	04
55	Gandhi Nagar	04	05
56	Old Sectt (New plot)	06	01
57	Talab Tiloo	03	02
58	Distt Court Jammu	02	02
	<b>Total Para Jammu</b>	<b>157</b>	<b>248</b>
	Total paras Kashmir province	<b>322</b>	<b>527</b>
	<b>Total paras Jammu province</b>	<b>157</b>	<b>248</b>
	<b>Grand total J&amp;K</b>	<b>479</b>	<b>775</b>

**ANNEXURE -III**

Statement showing Defects noticed during preparation of Accounts.

Sl. No.	Name of Treasury	Month	Major Head Irregularity	Remarks.
	Kathua	04/2015	8011,8658,2055	<b>1.</b> Complete and proper classification and full minor Headwise description of outside agencies to whom the transactions relates under M.H 8658-Suspense Accounts are not properly recorded with the result it becomes difficult to reimburse or obtain reimbursement to /from the outside agencies
	Sunderbani	04/2015	0236,2236	
	Paddar	07/2015	8342,8009	
	Chenani	09/2015	2054,8342	
II	Basoli	09/2015	Revised cash account	<b>2.</b> Complete classification upto minor head level in respect Debit, Deposit & Loan Head mostly not recorded by most of the treasuries in the list of payment/cash accounts making it difficult to clarify the transaction under appropriate minor heads.
	Mendhar	11/2015	2202	
	Bhaderwah	12/2015	8782-Forest	
	Ramban	10/2015	8011(SLI)	
	R.S.Pora	09/2015	2071	<b>3.</b> Darhal,Mendhar, Udhampur Nowhsera,Gandhi Nagar make frequent corrections after rendering list of payments cash A/cs which leads to delay in closing of Accounts
	Kishtwar	11/2015	8009(Sup)8009 (police)	
	Hiranagar	10/2015	2801	
	Ghandinagar	04/2015	8658/2202/2053/ 8675/8009.	
III	Ghandinagar	08/2015	8011,8235	
	Kotranka	08/5015	8658/8009/2515	
	Poni	11/2015	2215	

**ANNEXURE -IV**

Statement showing the non-submission of Lapsed Deposits for the financial year 2015-16

<b>S. No.</b>	<b>Name of the Treasury</b>	<b>Remarks/Audit Inspection report</b>
01.	<b>Uri</b>	No statement regarding lapsed deposits has been furnished by Treasury Officer
02.	<b>Anantnag</b>	No statement regarding lapsed deposits has been furnished by Treasury Officer
03.	<b>Civil Sectt.</b>	No statement regarding lapsed deposits has been furnished by Treasury Officer
04.	<b>Batote</b>	<p>In terms of Chapter XIII of J&amp;K Financial code Vol-I the Treasury officer is required to send to the Accountant General after March every year a statement of Lapsed Deposits in Form-35,in respect of deposits exceeding Rs.25/- remaining unclaimed for more than 03 accounting years for credit to Government Account by making necessary adjustment in the accounts.</p> <p>In the previous report for the period 05/2013 to 05/2014 an amount of Rs.83350/- was shown unclaimed for more than 03 years as on 11.03.2011 against the Sub-judge Batote,but no steps have been taken so far for its credit to Govt. Account. Statement in Form 35-C at the close of the relevant Financial Year was also not submitted to Accountant Generals office by the Treasury Offricker. The deposit register reveals that there is balance of Rs.235774/- under Judicial Deposit as on 31.03.2015 against the DDO i.e. Sub-judge Batote. Treasury Officer is to required to reconcile the amount with the sub judge Batote and subvmit the statement of lapsed deposits ending 03/2015 to the Accountant General for further necessary action.</p>
05.	<b>Mahore</b>	<p>As per para 13.22 of J&amp;K Financial code Vol.I deposit not exceeding twenty five reuees unclaimed for one whole account years and all balances unclaimed for more than three complete account years will at the close of march be credited to Govt account by means of transfer entries in the  Accountant General office. A list of deposit thus lapsing must be submitted to Accountant General in</p>

		<p>form Fc-35 immediately after 31<sup>st</sup> March each year. No such statement has been prepared reconciled with the DDO's and sent to Accountant General office after 31.02.2015. Though some amount (as detailed below) have remained unclaimed for more than three complete account years.</p> <p>05/2010-Rs.500/- 04/2011-Rs.10,000/- 02/2012-Rs.800/- 03/2011-Rs.400/-</p> <p>The Treasury Officers is required to prepare the stamen of lapsed deposit ending 31.03.2015 duly reconciled with DDO and forward the same to Accountant General for further</p>																		
06	<b>Udampur</b>	<p>No statement regarding lapsed deposits has been furnished by Treasury Officer . A few instances are as under.</p> <table border="1"> <thead> <tr> <th>S.No.</th> <th>Description of the officer</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Sub-Judge (CJM), Udampur</td> <td>Rs.98,218/-</td> </tr> <tr> <td>2.</td> <td>Munsif, Judicial Magistrate, Udampur</td> <td>4,81,340/-</td> </tr> <tr> <td>3.</td> <td>Adl. District &amp; Session Judge, Udampur.</td> <td>4,09,550/-</td> </tr> <tr> <td>4.</td> <td>Pr. District &amp; Session Judge, Udampur.</td> <td>10,74,841/-</td> </tr> <tr> <td>5.</td> <td>District Mobile Magistrate, Udhampur.</td> <td></td> </tr> </tbody> </table>	S.No.	Description of the officer	Amount	1.	Sub-Judge (CJM), Udampur	Rs.98,218/-	2.	Munsif, Judicial Magistrate, Udampur	4,81,340/-	3.	Adl. District & Session Judge, Udampur.	4,09,550/-	4.	Pr. District & Session Judge, Udampur.	10,74,841/-	5.	District Mobile Magistrate, Udhampur.	
S.No.	Description of the officer	Amount																		
1.	Sub-Judge (CJM), Udampur	Rs.98,218/-																		
2.	Munsif, Judicial Magistrate, Udampur	4,81,340/-																		
3.	Adl. District & Session Judge, Udampur.	4,09,550/-																		
4.	Pr. District & Session Judge, Udampur.	10,74,841/-																		
5.	District Mobile Magistrate, Udhampur.																			
07.	<b>Reasi</b>	No statement has been furnished by Treasury Officer.																		
08.	<b>Surankote</b>	No statement has been furnished by Treasury Officer.																		
09.	<b>Poonch</b>	No statement has been furnished by Treasury Officer.																		
10.	<b>Thanamandi</b>	No statement has been furnished by Treasury Officer.																		
11.	<b>Kotranka</b>	No statement has been furnished by Treasury Officer.																		
12.	<b>Bani</b>	The balances held under deposits in respect of the Munsif Bani have never been found reconciled with the concerned depositing agency. This needs to be done now. Besides, the judicial balances in respect of Munsif Bani as on																		

		31.10.2014 and 31.10.2015 stands at Rs.19,030/- and Rs.9,530/-. In case the balances have remained unclaimed for more than 3 years in the case of Judicial deposits, the same are required to be credited to Government account by way of transfer entry as "lapsed deposits" and a statement in Form FC-35 is required to be sent to Accountant Generals office at the close of each financial year as per Rule 13.22 of J&K Financial Code Vol.I. Needful may be done now and compliance intimated to Audit.	
13	<b>Kathua</b>	No statement has been furnished by Treasury Officer.	
14.	<b>Samba</b>	No statement has been furnished by Treasury Officer. A few instances are as under:-	
		S. No.	Closing balance ending 3/2015 in (Rs.)
		1.	Sub-Judge Judicial Magistrate 1 <sup>st</sup> class Samba Rs.4,18,745/-
		2.	Munsif Judicial Magistrate 1 <sup>st</sup> class Samba 81,971/-
		3.	Additional Munsif 89,750/-
		4.	Pr. District & Session Judge, Samba 1,50,300/-
15.	<b>Akhnoor</b>	No statement has been furnished by Treasury Officer.	
16.	<b>District Court Complex</b>	No statement regarding lapsed deposits has been furnished by Treasury Officer. A few instances are as under.	
		i)	Chief Judicial Magistrate 12/2005..... Rs.1,62,35,921/-
		ii)	Pr. District & session Judge 01/2016..... Rs.22,69,648/-
		iii)	1 <sup>st</sup> Additional(District & Session) Judge 11/2015.. 45,21,637/-
		iv)	Additional District Judge(Bank cases) 11/2015.. Rs. 4,26,507/-.
		v)	3 <sup>rd</sup> Addl. District & Session Judge 12/2015....Rs. 5,39,143/-
		vi)	Sub-Judge (Electricity) 12/2015..... Rs. 2,26,876/-
		vii)	Spl. Mobile Magistrate (passenger Tax) ..... Rs.6,45,132/-

17.	<b>Bhaderwah</b>	<p>i) As provided in the rules the balances lying under Judicial deposit in respect of below noted Drawing and Disbursing Officers have not been reconciled.</p> <p>ii) Besides the balances exceeding Rs.25/- remained unclaimed for more than three complete accounting years at the close of 31<sup>st</sup> March each year have to submitted to Accountant Generals office as lapsed deposit for crediting into Govt. Accounts in Form F.C 35. The action may be taken accordingly and compliance shown to Audit.</p>
18.	<b>Banihal</b>	<p>In terms of Chapter XIII of J&amp;K Financial Code Vol.I, the Treasury Officer is required to sent to the Accountant General after March every year a statement of lapsed deposit in form FC-35 in respect of deposits remaining unclaimed for more than three years for credit to Govt. account after making necessary adjustment.</p> <p>An amount of Rs.2,60,162/- as on 31.03.2015 has been shown balance in the judicial deposit register against Munsif (Judicial Magistrate) Banihal. Treasury Officer is required to reconcile the amount with Drawing and Disbursing Officer and prepare a statement of lapsed deposit (unclaimed amount upto 31.03.2012) and sent it to Accountant General for further necessary action.</p>
19.	<b>Nowshera</b>	<p>As per Chapter XIII of J&amp;K Financial Code Vol.I, Every Treasury Officer is required to send to the Accountant General a statement of lapsed deposits in Form FC-35 in respect of deposits remaining unclaimed for more than three complete account years at the close of March every year for credit to Government account by making necessary adjustment in the account.</p> <p>An amount of Rs.3,11,482/- has been shown as balance lying under judicial deposit ending August 2014. A statement in Form FC-35 of lapsed deposit may also be prepare after scrutiny and sent to Accountant General. Besides, register may be prepared in Form FC 35.</p>
20.	<b>Mendhar</b>	No statement has been furnished by Treasury Officer.
21.	<b>Basohli</b>	No statement has been furnished by Treasury Officer.
22.	<b>Billawar</b>	No statement has been furnished by Treasury Officer.
23.	<b>Hiranagar</b>	No statement has been furnished by Treasury Officer.

**ANNEXURE-V**

Statement showing excess pension payments made by Treasury Officers of Jammu & Kashmir State detected by the Treasury Inspection Parties during the year 2015-16.

**(Kashmir province)**

<b>S.No.</b>	<b>Name of treasury</b>	<b>Recovery Pointed out by T.I.P</b>
1.	District Treasury <b>Anantnag</b>	4257
2.	Sub-Treasury Mattan	2690
3.	Sub-Treasury Kokernag	125466
4.	Sub-Treasury Shangus	30963
5.	Sub-Treasury Achabal	46225
6.	District Treasury <b>Kulgam</b>	69267
7.	Sub-Treasury D.H.Pora	331675
8.	District Treasury <b>Shopian</b>	372546
9.	District Treasury <b>Baramulla</b>	372808
10.	Sub-Treasury Tangmarg	172518
11.	Sub-Treasury Sopore	125846
12.	Sub-Treasury Kreeri	10690
13.	Sub-Treasury Kunzar	17714
14.	Sub-Treasury Rohama	1986
15.	District Treasury <b>Bandipora</b>	1000
16.	Sub-Treasury Sumbal Sonawari	44506
17.	District Treasury <b>Budgam</b>	29752
18.	Sub-Treasury Khag	8008
19.	Sub-Treasury Nagam	4080
20.	Sub-Treasury B.K.Pora	7584
21.	District Treasury <b>Kargil</b>	69405
22.	Sub-Treasury Zanskar	38628
23.	Sub-Treasury Drass	15098

24.	District Treasury <b>Kupwara</b>	19892
25.	Sub-Treasury Handwara	384162
26.	Sub-Treasury Karnah	3690
27.	Sub-Treasury Sogam	25088
28.	Sub-Treasury Trehgam	93342
29.	Sub-Treasury Langate	174610
30.	District Treasury <b>Leh</b>	177387
31.	Sub-Treasury Nobra	96784
32.	District Treasury <b>Pulwama</b>	1138994
33.	Sub-Treasury Tral	53363
34.	Sub-Treasury Shadimarg	567
35.	Sadder Treasury <b>Srinagar.</b>	1078738
36.	Additional Treasury Tankipora	654377
37.	Additional Treasury Khanyar	301210
38.	Additional Treasury Lal Mandi	897291
39.	District Treasury <b>Ganderbal</b>	39616
40.	Sub-Treasury Kangan	54621
41.	T.C. Mumbai ( <b>outside State</b> )	50108
42.	T.C. Delhi ( <b>outside State</b> )	32658
	<b>Total</b>	<b>9890210</b>

**(Jammu Province)**

<b>S. No.</b>	<b>Name of treasury</b>	<b>Recovery pointed out by Treasury Inspection Party</b>
		<b>Amount in Rs.</b>
<b>01.</b>	District treasury <b>Kishtwar</b>	32163
02.	Sub-treasury Banihal	280500
03.	Sub-treasury Assar	17094
<b>04.</b>	<b>District treasury Reasi</b>	50455
05.	District treasury Rajouri	108409
06.	Sub-treasury Nowshera	255581
07.	Sub-treasury Arnas	14310
<b>08.</b>	<b>District treasury Poonch</b>	137232
09.	Sub-treasury Mendhar	266907
10.	Sub-treasury Surankote	21701
<b>11.</b>	<b>Saddar treasury Jammu</b>	42825
12.	Addl -treasury Gandhi-Nagar	54688
13.	Addl -treasury Talab Tiloo	4590
14.	Sub-treasury Khour	68997
15.	Sub-treasury Akhnoor	66558
16.	Addl- Treasury New Plot	31468
17.	Sub- Treasury Thatri( <b>DODA</b> )	54278
18.	Sub- Treasury <b>Ramban</b>	30894
19.	Sub- Treasury Ramso	9096
20.	Sub- Treasury Gool	368716
21.	Sub- Treasury Ramnagar ( <b>Udampur</b> )	202650
22.	Sub- Treasury Majalta	23723
23.	Sub-Treasury Latti	42350
24.	Sub- Treasury Thanamandi ( <b>Rajouri</b> )	10815
25.	Sub- Treasury Kalakote	273898
26.	Sub- Treasury Kotranka	467625

27.	Sub- Treasury Darhal	48250
	<b>Total</b>	<b>2985773</b>

Total recovery Kashmir	<b>9890210</b>
Total recovery Jammu	<b>2985773</b>
<b>Grand total J&amp;K</b>	<b>12875983</b>

**ANNEXURE: VI**

I. Statement showing the delay in uploading of **N.P.S** for more than **2 months**.

<b>Name of treasury</b>	<b>Month</b>	<b>Due date of transfer upto 10<sup>th</sup>. of following month.</b>	<b>Actual date of transfer</b>	<b>delay</b>
<b>Karnah</b>	05/2014	15.06.2014	20.08.2014	66 days
	06/2014	15.07.2014	03.11.2014	111 days
	07/2014	15.08.2014	03.11.2014	79 days
	08/2014	15.09.2014	30.12.2014	106 days
	09/2014	15.10.2014	30.12.2014	75 days
	11/2014	15.12.2014	26.03.2016	101 days
	12/2014	15.01.2015	26.03.2015	69 days
	01/2015	15.02.2015	17.04.2015	63 days
<b>Taisuru</b>	10/2014	15.11.2014	27.02.2015	104 days
	11/2014	15.12.2014	27.02.2015	74 days
<b>Shopian</b>	06/2014	15.07.2014	30.10.2014	107 days
<b>Shadimarg</b>	12/2014	15.01.2014	21.04.2015	96 days
	01/2015	15.02.2015	15.05.2015	89 days
	02/2015	15.03.2015	15.05.2015	61 days
<b>Khanyar</b>	03/2015	15.04.2015	23.06.2015	69 days
	04/2015	15.05.2016	16.07.2015	62 days
	06/2015	15.07.2015	23.09.2015	70 days
	07/2015	15.08.2015	14.10.2015	60 days

II. Statement showing the delay in uploading of **N.P.S** for more than **1 months**.

Name of treasury	Month	Due date of transfer upto 10 <sup>th</sup> . of following month.	Actual date of transfer	delay
<b>Chandoosa</b>	06/2014	15.07.2014	21.08.2014	37 days
	08/2014	15.09.2014	16.10.2014	31 days
	09/2014	15.10.2014	18.11.2014	33 days
<b>Shopain</b>	07/2014	15.08.2014	29.09.2014	45 days
	08/2014	15.09.2014	30.10.2014	45 days
	09/2014	15.10.2014	15.11.2014	31 days
	10/2014	15.11.2014	16.12.2014	31 days
<b>Shadimarg</b>	09/2014	15.10.2014	21.11.2014	37 days
<b>Awantipora</b>	08/2014	15.09.2014	16.10.2014	31 days
<b>Kupwara</b>	04/2015	15.05.2015	24.06.2015	40 days
<b>Khanyar</b>	01/2015	15.02.2015	23.03.2015	36 days
	02/2015	15.03.2015	18.04.2015	34 days
	05/2015	15.06.2016	05.08.2016	51 days
<b>Karnah</b>	10/2014	15.11.2014	30.12.2014	45 days

III. Statement showing the delay in uploading of **N.P.S** for more than **15 days**.

Name of treasury	Month	Due date of transfer upto 10 <sup>th</sup> . of following month.	Actual date of transfer	delay
<b>Shopian</b>	11/2014	15.12.2014	14.01.2015	30 days
	12/2014	15.01.2015	13.02.2015	29 days
	02/2015	15.03.2015	13.04.2015	28 days

	03/2015	15.04.2015	05.05.2016	20 days
<b>Awantipora</b>	09/2014	15.10.2014	15.11.2014	30 days
<b>Kreeri</b>	06/2014	15.07.2014	04.08.2014	20 days
<b>Kralpora</b>	04/2014	15.05.2014	03.06.2014	19 days
	10/2014	15.11.2014	15.12.2014	30 days
	03/2015	15.04.2015	13.05.2015	28 days
<b>Kupwara</b>	01/2015	15.02.2015	03.03.2015	16 days
	03/2015	15.04.2015	06.05.2015	21 days
<b>Chandoosa</b>	03/2014	15.04.2014	15.05.2014	30 days
	04/2014	15.05.2014	04.06.2014	20 days
<b>Shadimarg</b>	03/2015	15.04.2015	15.05.2015	30 days

**Annexure -VII**

**Treasury-wise differences report in respect of M.H-8675-RBD for the year 2015-16**

**Kashmir Province**

S. No.	Name of Try.	Month	Treasury figure	Bank figure	Difference
01.	<b>Kargil</b>	06/2011	Rs.(-)10,29,20,236/-	Rs.(-)10,13,40,336/-	Rs.(-)15,79,900/-
		07/2011	(-)17,38,95,971/-	(-)17,54,75,871/-	15,79,900/-
		12/2011	(-)29,55,85,957/-	(-)29,55,86,257/-	300/-
		01/2012	(-)21,40,29,022/-	(-)21,40,38,187/-	9,165/-
		03/2012	(-)38,59,35,471/-	(-)38,59,07,465/-	(-)28,006/-
		07/2012	Rs(-)16,77,83,665/-	(-)16,77,83,674/-	9/-
		08/2012	(-)17,85,73,461/-	(-)17,85,78,461/-	5,000/-
		12/2012	(-)26,91,97,908/-	(-)26,94,80,058/-	2,82,150/-
		01/2013	(-)25,07,05,227/-	(-)25,07,05,917/-	690/-
		03/2013	(-)47,09,48,543/-	(-)47,09,71,294/-	22,751/-
		08/2013	(-)22,92,58,322/-	(-)22,92,88,322/-	30,000/-
		10/2013	(-)33,93,43,391/-	(-)33,94,75,194/-	1,31,803/-
		01/2014	(-)24,11,54,133/-	(-)24,11,58,193/-	4,060/-
02.	<b>Kreeri</b>	04/2011	(-)14,381,251/-	(-)147,05,094/-	3,23,843/-
		05/2011	(-)10,925,634/-	(-)102,64,843/-	(-)6,60,791/-
		06/2011	(-)1,17,00,831/-	(-)11,721,878/-	21,047/-
		07/2011	(-)2,28,66,042/-	(-)2,28,16,468/-	(-)49,574/-
		01/2012	(-)2,00,01,513/-	(-)1,99,86,283/-	(-)15,230/-
		02/2012	(-)1,61,39,104/-	(-)1,57,88,491/-	(-)3,50,613/-
		04/2012	(-)89,89,114/-	(-) 89,89,115/-	1/-
		05/2012	(-)1,57,07,219/-	(-)1,57,07,359/-	140/-
		06/2012	(-)1,56,40,119/-	(-)1,56,40,011/-	(-)108/-
		07/2012	(-)1,92,54,689/-	(-)1,99,57,430/-	7,02,741/-
		08/2012	(-)2,42,69,828/-	(-)2,35,67,087/-	(-)7,02,741/-
		02/2013	(-)1,22,17,266/-	(-)1,22,30,274/-	13,008/-
		03/2013	(-)2,19,34,752/-	(-)2,19,21,080/-	(-)13,672/-
		08/2013	(-)1,73,35,571/-	(-)1,73,35,771/-	200/-

03.	<b>Handwara</b>	05/2013	Rs.(-)16,14,12,972/-	(-)16,18,63,106/-	Rs.4,50,134/-
		06/2013	(-)9,86,50,069/-	(-)9,81,99,935/-	(-)4,50,134/-
		08/2013	(-)12,72,72,610/-	(-)12,71,53,321/-	(-) 19,289/-
		10/2013	(-)17,26,37,995/-	(-)17,26,57,995/-	19,289/-
		04/2014	(-)16,34,53,644/-	(-)16,34,53,724/-	80/-
		05/2014	(-)14,71,21,816/-	(-)14,71,21,736/-	(-)80/-
		09/2014	(-)8,70,81,363/-	(-) 8,67,01,663/-	(-) 3,79,700/-
		10/2014	(-)17,10,50,402/-	(-)17,13,82,150/-	3,31,748/-
		11/2014	(-)12,34,07,220/-	(-)12,30,75,972/-	(-) 3,31,748/-
04.	<b>D.H.Pora</b>	04/2011	Rs.(-)80,36,128/-	Rs(-)66,89,386/-	Rs.(-)13,46,762/-
		05/2011	(-)1,48,62,089/-	(-)1,64,56,431/-	15,94,342/-
		02/2012	(-)1,71,76,520/-	(-)1,71,76,519/-	(-)1/-
05.	<b>Pulwama</b>	04/2011	25,49,49,425/-	25,52,98,996/-	3,49,570.62
		05/2011	17,07,78,627/-	17,06,01,916/-	-1,76,711/-
		07/2011	26,84,06,032/-	26,84,06,031/-	-1--
		08/2011	36,86,51,271/-	36,94,71,810/-	8,20,539/-
		09/2011	8,17,75,446/-	8,09,75,803/-	-7,99,643/-
		10/2011	22,61,99,941/-	22,61,99,939/-	-2/-
		11/2011	24,14,43,911/-	24,14,43,910/-	-1/-
		09/2012	-25,48,66,875/-	-16,55,64,215/-	-8,93,02,660/-
		07/2013	(-)31,18,18,750/-	31,18,19,650/-	900/-
06.	<b>Uri</b>	04/2011	(-)3,63,16,012.17	(-)3,63,16,013/-	(-)0.83
		10/2012	(-)9,05,58,473/-	(-)9,05,58,447/-	(-)26/-
		07/2013	(-)5,06,11,658/-	(-)5,05,10,658/-	(-)1,000/-
07.	<b>Sogam</b>	04/2013	(-)3,23,04,149/-	(-)3,22,97,649	(-)6,500/-
		03/2014	(-)8,36,24,264/-	(-)8,36,24,263/-	1/-
		04/2014	(-)3,25,88,978/-	(-)3,25,88,977/-	1/-

### Jammu Province

S. No.	Name of Try.	Month	Treasury figure	Bank figure	Difference
1.	<b>Gandhinagar</b>	04/2015	(-)3,75,09,56,522/-	(-)3,75,09,54,653/-	(-)1869/-
		05/2015	Rs.(-)5,59,08,82,566	(-)5,59,09,62,380	79,814
		06/2015	(-)2,13,70,33,559	(-)2,13,70,57,165	23,606
		08/2015	(-)14,09,21,85,391	(-)14,09,21,91,245	5,854
		09/2015	(-)29,75,58,417	(-)29,75,54,187	(-)4,230
		10/2015	1,88,44,03,773	1,88,44,04,958	(-)1,185
		11/2015	(-)37,32,02,356	(-)37,32,02,312	(-)44
		02/2016	2,17,36,65,188	(-)2,17,35,40,547	(-)1,24,641
		03/2016	(-)13,38,44,46,514	(-)13,38,45,26,284	79,770
2.	<b>Mendhar</b>	04/2015	(-)4,89,83,781/-	(-)4,92,55,005/-	2,71,224/-
3.	<b>Talab Tillo</b>	04/2015	(-)60,40,77,565/-	(-)60,41,76,573/-	99,008/-
4.	<b>Akhnoor</b>	05/2015	(-)12,07,71,216/-	(-)12,10,57,311/-	2,86,095/-
5.	<b>Bishnah</b>	08/2015	(-)6,22,16,821/-	(-)6,22,16,535/-	(-)286/-
6.	<b>Kotranka</b>	10/2015	(-)2,74,19,361/-	(-)2,73,52,200/-	(-)67,161/-
7.	<b>Chatroo</b>	11/2015	(-)3,05,52,343/-	(-)3,05,47,166/-	(-)5,177/-
		02/2016	(-)4,33,60,948/-	(-)4,30,64,643/-	369/-
8.	<b>Banihal</b>	08/2015	(-)3,46,89,730/-	(-)3,46,87,810/-	(-)1,920/-
		03/2016	(-)8,01,40,217/-	(-)8,03,56,677/-	2,16,460/-
9.	<b>Poonch</b>	03/2016	(-)87,39,46,961/-	(-)87,38,78,192/-	(-)68,769/-
10.	<b>Billawar</b>	03/2016	(-)12,37,21,252/-	(-)12,38,41,852/-	1,20,600/-

**ANNEXURE-VIII**

Statement showing details of **O.B. Suspense** for the year 2015-16.  
**Kashmir Province**

<b>S. No.</b>	<b>Name of Treasury</b>	<b>O.B. Suspense (Amount in Rs)</b>
01.	Addl. Try. Lal Mandi	1791997
02.	Civil Secretariat treasury	128924719
03.	Sub- Treasury Sopore	74597
04.	District Treasury Bandipora	1212764
05.	Distinct Treasury Kulgam	1745172
06.	Addl. Treasury Tankipora	277470
07.	Sub- Treasury Trehgam	635789
08.	District Treasury Kupwara.	382901
09.	District Treasury Anantnag.	1411522
10.	Saddar Treasury Srinagar.	7699899
11.	Sub-Treasury Handwara	594870
12.	District Treasury Pulwama.	415760
13.	Sub-Treasury Kangan	36527
14.	District Treasury Ganderbal	981146
15.	District Treasury Budgam	176296
16.	Sub-Treasury D.H.Pora	278390
17.	Sub-Treasury Sumbal	21000
18.	Sub-Treasury Langate	159570
19.	District Treasury Baramulla	220305
20.	Sub-Treasury Khansahib	226485
21.	Sub-Treasury Bijbehara	7410
22.	District Treasury Leh	25740
23.	District Treasury Shopian	379625
24.	Sub-Treasury Achabal	30000
25.	Sub-Treasury Kralpora	306763
26.	Sub-Treasury Tangmarg	39400

27	Sub-Treasury Uri	20400
28.	Sub-Treasury Kunzar	109969
29.	Sub-Treasury Tangsti	129716
30.	Sub-Treasury Gurez	771259
31.	Sub-Treasury Charai Sharief	67738
32.	Addl. Treasury Khanyar	71532
33.	Sub-Treasury Kokernag	20718
34.	Sub-Treasury Qazigund	42366
35.	Sub-Treasury Pattan	78996
36.	Sub-Treasury Chandoosa	25298
37.	Sub-Treasury Lar	30658
38.	Sub-Treasury Dangiwacha	4789
	Total Kashmir Province	149429556

#### **Jammu Province**

<b>S. No.</b>	<b>Name of Treasury</b>	<b>O.B. Suspense (Amount in Rs)</b>
01.	Sub-Treasury Akhnoor	1299121
02.	Addl. Treasury Jammu	40433
03.	Sub-Treasury Bhaderwah	45818
04.	Sub-Treasury Bishnah	12700
05.	Sub-Treasury Banihal	24961
06.	Sub-Treasury Bani	53795
07.	Sub-Treasury Chenani	153442
08.	Sub-Treasury Chatroo	138120
09.	District Treasury Doda	14911
10.	Sub-Treasury Kahara	44075
11.	Sub-Treasury Kathua	104608
12.	Sub-Treasury Mahore	193815
13.	Sub-Treasury Mendhar	264002
14.	Sub-Treasury Nowshera	749280

15.	District Treasury Poonch	178843
16.	District Treasury Rajouri	12766
17.	District Treasury Reasi	13903
18.	Sub-Treasury R.S.Pora	77503
19.	Addl. Treasury Talab tiloo	789447
	<b>Total Jammu Province</b>	<b>4211543</b>

Total Kashmir Province	149429556
Total Jammu Province	4211543
<b>Grand total J&amp;K</b>	<b>Rs.15,36,41,099</b>

**ANNEXURE-IX**

*Statement showing delay in day in rendition of Accounts by the Treasuries during 2015-16.*

Name of the Try.		04/2015		05/2015		06/2015		07/2015		08/2015		09/2015		10/2015		11/2015		12/2015		01/2016		02/2016		03/2016	
		I*	II*	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II
<b>Kashmir province</b>																									
1.	Chiktan	8	7	6	7	8	15	12	5	16	8	13	4	11	9	5	3	7	4	6	-	10	9	15	3
2.	Drass	22	10	19	29	11	13	22	12	26	16	16	262	21	19	12	10	16	14	26	9	11	21	17	14
3.	Gurez	21	5	18	1	18	2	19	2	19	2	20	4	21	4	23	7	21	4	14	-	15	-	21	4
4.	Handwara	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-
5.	Kargil	16	5	-	-	-	-	13	10	10	8	16	10	26	19	16	23	28	17	19	11	11	13	30	13
6.	Kamah	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.	Khaltsi	8	5	3	7	8	7	7	262	3	7	7	7	12	12	9	7	8	4	6	8	4	6	15	13
8.	Khan Sahib	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
9.	Kupwara	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
10.	Sankoo	15	7	6	7	8	7	8	5	11	13	17	8	12	19	12	13	16	12	26	11	17	7	15	11
11.	Shadimarg	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-
-	Taisuru	13	13	5	45	17	15	15	13	23	13	20	15	40	11	15	13	16	12	25	9	17	13	15	21
13.	Tangmarg	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	7	-	-	1	-	-	-
14.	Mumbai	21	5	14	-	14	-	20	3	17	-	16	-	25	8	24	8	21	5	61	44	30	15	42	25
15.	Tral	-	-	-	-	-	-	6	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-
16.	Tangsti	2	10	-	-	8	-	5	-	3	7	-	-	-	2	5	-	6	3	6	-	7	1	7	3
17.	Trehgam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	18
18.	Zanskar	41	25	41	24	31	44	30	25	44	17	66	50	42	25	40	50	36	24	19	14	11	22	31	25
19.	Zanapora	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
20.	Leh	8	3	4	8	10	7	-	19	3	8	2	5	5	10	9	3	7	4	6	2	3	8	6	3
21.	Nobra	15	27	19	9	15	13	7	12	11	8	16	16	21	10	11	10	16	-	19	24	16	24	14	26
22.	Nyoma	6	6	6	8	8	1	8	12	5	7	17	-	5	2	9	3	8	11	10	9	11	2	7	13

<b>Jammu province</b>																									
		04/2015		05/2015		06/2015		07/2015		08/2015		09/2015		10/2015		11/2015		12/2015		01/2016		02/2016		03/2016	
S. No.	Name of the Try.	I*	II*	I	II																				
1.	<b>Bhaderwah</b>	1	-	3	-	-	-	1	3	-	1	-	-	-	1	-	-	-	-	-	-	-	-	-	4
2.	<b>Thanamandi</b>	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
3.	<b>Bani</b>	-	-	-	-	-	-	-	-	2	-	-	1	-	-	-	-	-	-	-	-	1	-	-	-
4.	<b>Kahara</b>	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.	<b>New Delhi</b>	-	-	-	-	-	-	-	2	1	-	-	-	-	1	5	-	-	-	3	-	1	-	-	-
6.	<b>Warwan</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-
7.	<b>Darhal</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	3	3	-	-	-	-
8.	<b>Rajouri</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-

I\* List of Payment

II\*\* 2<sup>nd</sup> List of Payments and Cash Account

**Subject: Annual Review on the working of treasuries for the year 2015-16.**

Annual Review on the working of treasuries of Jammu and Kashmir State for the year 2015-16 is placed alongside of the file for approval please. The review is based on important Audit findings which have come to notice during the test check of the units, covered during the year 2015-16. The report was due to be submitted to Headquarters office ending July 2016, but due to Hartals in the valley the same could not be prepared on the target date.

**Submitted for approval please.**