



SUPREME AUDIT INSTITUTION OF INDIA
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Annual Review on the working of Treasuries of Government of Haryana 2023-24



Government of Haryana

**Annual Review on the Working of
Treasuries of Government of Haryana
2023-24**

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

Preface

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

The “Annual Review on the Working of Treasuries for 2023-24” is intended to draw the attention of the State Government and departmental authorities to the shortcomings in maintenance of initial accounts including delays in rendering of accounts, defects noticed during compilation of accounts and also irregularities noticed during local inspection of treasuries. Annual Review will help the State to assess risk prone areas and strengthen the internal control mechanism.


The Annual Review is prepared in three parts that contains:

- Part-1 General information regarding organizational set-up and computerization of treasuries**
- Part-2 Defects noticed during compilation and verification of accounts**
- Part-3 Defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices**

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

Dated: 22/01/2025

CHANDIGARH


(NAVNEET GUPTA)

PRINCIPAL ACCOUNTANT GENERAL

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Highlights

1.	Delay in submission of Monthly Accounts by Treasuries	[Para 2.1]
2.	Delay in receipt of awaited Vouchers amounting to ₹ 3.17 crore from various Treasuries	[Para 2.2]
3.	Awaited Detailed Contingent Bills Amounting to ₹ 204.61 crore from various Treasuries	[Para 2.3]
4.	Un-reconciled Net (Cr.) differences of ₹ 291.45 crore under Reserve Bank Deposits (State) between Treasuries and Banks	[Para 2.4]
5.	Adverse Balance under MH-8448-109-99 (Panchayat Samiti)	[Para 2.5]
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9.	Non recording of entries on Pension Payment Orders	[Para 3.7]
10.	Overpayment/Less Payment on account of disbursement of Pension & Gratuity	[Para 3.9]
11.	Discrepancies in remittance made under New Pension Scheme	[Para 3.10]

PART-1

1.1 Introduction

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

1.2 Organizational Set-up

As of **31 March 2024**, Haryana State operates with a total of **25 Treasuries** and **81 Sub-Treasuries**. All of these are classified as **banking treasuries**, which means they function as channels for the collection, disbursement, and management of government funds, in collaboration with commercial banks. At present, State Bank of India, Punjab National Bank, Central Bank of India, Bank of Baroda, Union Bank of India and IDBI are transacting government business.

In addition, the State Government has implemented the Electronic Government Receipt Accounting System (**e-GRAS**) under State Integrated Financial Management System (IFMS). Chandigarh Treasury has been declared as Cyber Treasury for e-Receipts. It has also developed interface with Goods and Services Tax Network (GSTN) for receiving State Goods and Services Tax (SGST) data.

A list of Treasuries/Sub-Treasuries is given in **Annexure - 'A'**

1.2.1 Manpower position in DTA department

The Sanctioned strength and Persons in position in DGTA as on 31 March 2024 is given below:

Sanctioned strength	Persons in position
986	491

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

1.2.2 Status of Computerization of Treasuries

The Government of Haryana has adopted several advanced systems and technologies to enhance the management of state finances, thereby, ensuring transparency, efficiency, and security in the treasury operations. An overview of the key components of the systems in place is given below:

1. Integrated Financial Management System (IFMS)

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

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

- **DDO Portal:** All the Treasuries in Haryana are connected to the Drawing and Disbursing Officers (DDOs), Directorate and the Government through a web-based software system.
- **e-Payments:** The system supports e-Payments, with a total of 10,087 DDOs using the portal for electronic payment processing.

3. Electronic Payment System (EPS)

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

4. E-Billing and E-Pension System

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

5. Monthly Treasury Accounts and Validation

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

6. General Provident Fund (GPF) Data Handling

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

7. e-GRAS for Receipts

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

8. Integration with GSTN and RBI

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

9. Online Maintenance of Various Accounts

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

- **Reconciliation:** Discrepancies in these reports have been identified and a granular reconciliation process has been initiated to resolve discrepancies in a phase-wise manner, ensuring the accuracy of financial data.

10. Budget Allocation through Budget Module

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

11. Digital Voucher (e-Voucher)

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

PART-2

Defects noticed during compilation and verification of accounts

2.1 Delay in submission of Monthly Accounts by Treasuries

The submission of monthly accounts to the Principal Accountant General (A&E) Haryana, Chandigarh, follows a prescribed time schedule to ensure timely and accurate financial reporting. As per the schedule, 1st List covers payments from the 1st to 10th of each month and is due between the 13th to 17th of the same month. Further, 2nd List of Payments covers payments from the 11th to the last day of the month. This list is due between the 3rd to 7th of the following month. 24 Treasuries submit their monthly accounts as per the above-mentioned schedule and Cyber-Treasury submits a single monthly account for receipts. This results in a total of **588 accounts** submitted annually which includes 48 accounts (24 Treasuries × 2 lists) and 12 accounts from Cyber Treasury.

Delays in Submission of Accounts (2023-24):

For the fiscal year **2023-24**, delays were observed in the submission of accounts from certain treasuries:

- **13 cases** of delay in submitting the **1st list of payments**.
- **6 cases** of delay in submitting the **2nd list of payments**.

These delays are attributed to 10 Treasuries - Nuh (Mewat), Karnal, Kaithal, Jind, Palwal, Gurugram, Bhiwani, Fatehabad, Faridabad, Charkhi Dadri. Delayed submission of account disrupts the process of financial reporting. It also impacts the reconciliation of payment and receipts.

Director, Treasury & Accounts is requested to sensitise and conduct training for the officials of Treasury Offices to avoid such kind of delays.

Number of Treasuries and delayed accounts submitted during 2023-24.



There is a slight downfall in timely submission of monthly accounts by Treasury to the office of the Principal Accountant General (A&E) Haryana, Chandigarh as compared to FY 2022-23. During 2023-24, out of 588 accounts, only 569 i.e. 96.76% accounts were received in time whereas in 2022-23, 571 i.e. 97.10% accounts were received with in time from various Treasuries.

A list showing the delay in submission of Ist and IInd lists of accounts is given in **Annexure ‘B’** and **Annexure ‘B-I’**.

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

2.2 Delay in receipt of awaited Vouchers from Treasuries

Rule 3.17 of Punjab Financial Rules Volume-I, envisages that Treasury officers should ensure that all vouchers required to be sent to office of the Principal Accountant General (A&E), Haryana, Chandigarh are attached with relevant Monthly Civil Accounts. It further states, “Treasury Officer before dispatch of the list of Payments of Schedules shall inspect & satisfy himself that all the required vouchers are attached. He may check at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any voucher unless it is for a specific remittance”. Details of non-receipt of vouchers from different Treasury Officers pertaining to previous years is given in **Annexure-C**.

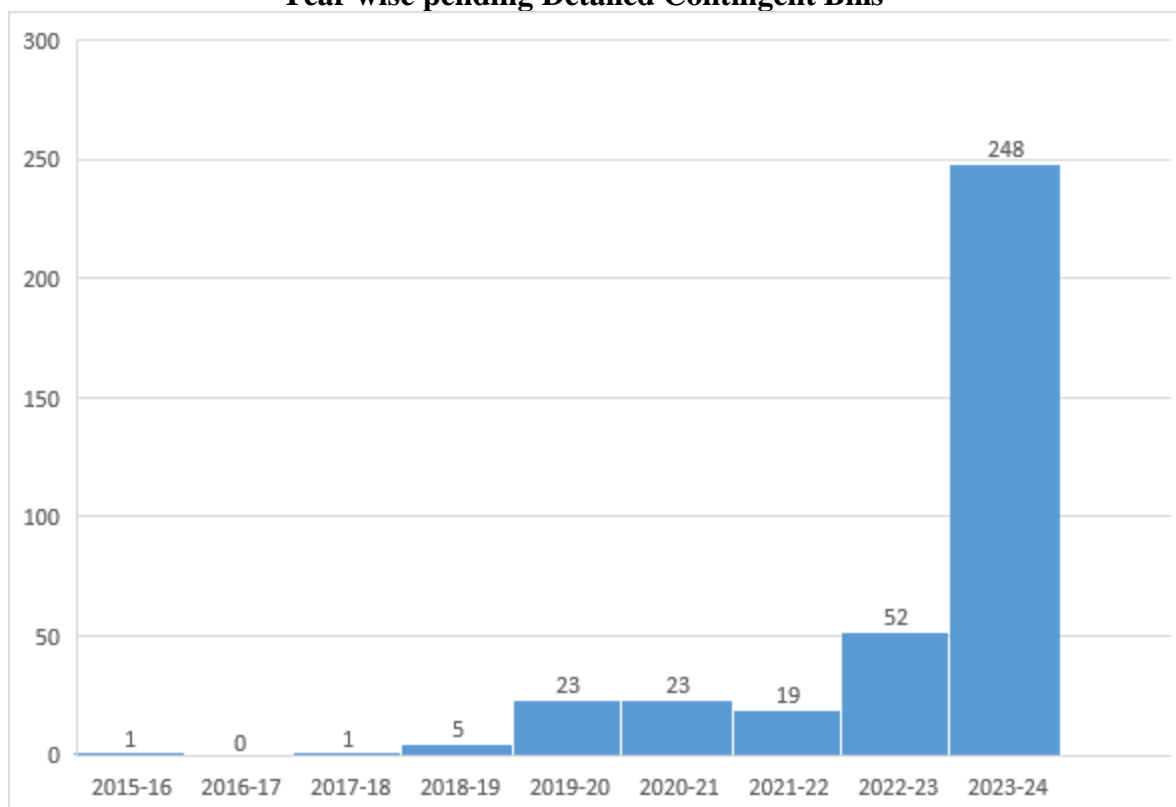
Missing vouchers mentioned in the Annexure-C are pending for the period ranging from 1999 to 2020. There are no pending missing vouchers since 2020. Due to non-availability of voucher, this office is unable to book the expenditure in the final head of account and such amount has remained outstanding under the OB suspense head. As a result, the accounts of the State depict understated expenditure although the expenditure has been incurred. In this regard, this office has also requested the Director, Treasury & Accounts and all the Treasuries Officers to provide the certificate of payment (COPs) along with complete classification, in case where all the options have already been exhausted to trace out the missing vouchers. This office has already received 32 COPs from Faridabad, Jagadhari, Jhajjar, Kaithal and Sirsa Treasuries.

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

2.3 Awaited Detailed Contingent Bills from Treasuries

According to Rule 4.49(4) of the Punjab Treasury Rules & Subsidiary Treasury Rules (Vol.- I), Detailed Contingent (DC) Bills are required to be submitted by the end of the month following the one in which the Abstract Contingent (AC) Bills were drawn by the Drawing and Disbursing Officers (DDOs). However, it has been observed that these provisions have not been strictly followed by some DDOs and Controlling Officers, resulting in significant delays in the submission of the required DC bills. DC bills for **372** AC Bills amounting to **Rs.204.61 Crore** drawn from January 2016 to March 2024, had not been submitted till 31/08/2024 as detailed in **Annexure 'D'**. Further, there are 10 AC bills amounting to Rs.1.46 Crore whose DC bills are still pending for more than 5 years. Year wise pending Detailed Contingent bills are shown in **Annexure 'E'**.

Year wise pending Detailed Contingent Bills



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

According to Rule 35 of the Accounting Rules for Treasuries 1992, the net difference between the total receipts and total payments as shown in the bank's daily statement should be checked and reconciled with the daily schedule provided by the bank to its Head Office. In practice, the figures of "Reserve Bank Deposits" appearing in the treasury accounts should match with those recorded in the books of the banks that are conducting government business. If there is any discrepancy between these two sets of figures, it is the responsibility of the Treasury Officers and Agency Banks to reconcile the difference. As of 31 March 2024, there is a net difference of ₹291.45 crore (Net Debit) between the cash balance of the State Government and the amount reported by the Reserve Bank of India (RBI) as per the Office of the Principal Accountant General (A&E) Haryana Chandigarh. This discrepancy highlights a reconciliation issue that needs to be addressed to ensure the accuracy of financial records and transparency in financial reporting.

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

2.5 Adverse Balance under MH-8448-109-99 (Panchayat Samiti)

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

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

These sub-heads are used for maintaining broad sheets based on Plus & Minus memoranda received from Treasury Offices. As of March 2024, the following discrepancies were observed in the balances under these sub-heads:

1. Sub-head 8448-109-98-Zila Parishad:
 - Balance: ₹26.87 crore (credit balance)
2. Sub-head 8448-109-99-Panchayat Samiti:
 - Adverse Balance: ₹-18.88 crore (debit balance)

These balances indicate a positive balance for the Zila Parishad sub-head and an adverse (negative) balance for the Panchayat Samiti sub-head. The adverse balance in the deposit head indicates the excess withdrawal over the balance in the said deposit head. As per the Punjab Treasury Rules (applicable in State of Haryana), Rule 4.132- Treasury Officer’s duty is to see that withdrawals never exceed the balance in the head. The matter has already been taken up on various occasion with the Director, Treasuries & Accounts, Haryana and Treasury Officers concerned have been instructed to reconcile the adverse balance in the Panchayat Samiti sub-head to resolve the discrepancies. However, no progress in reconciliation has been observed till 31.12.2024 (**Annexure- ‘G’**).

2.6 Lapsed Deposit

As per Para 7.2 and 7.9 of the CAG's M.S.O (A&E) Vol.-I, Statements of lapsed deposits are required to be submitted separately for Revenue and Civil Court deposits to the office of the Principal Accountant General (A&E) Haryana Chandigarh, after the 31st March each

year. However, Lapsed Deposit Statements have not been received from 36 D.D.Os for Sheriff Petty Accounts up to the end of the year 2023-24, as shown in **Annexure-‘H’**. These submissions help in maintaining proper records of deposits that have either lapsed or remained unutilized for a specific duration.

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

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

It was, however, observed that for the last 6 years, the Treasury Officers were not furnishing the requisite Consolidated Treasury Receipts to the concerned Divisional Forest Officers and other officers dealing with the Treasuries. **Annexure-‘I’** brings out the net differences existing in the various Forest Divisions as on 31-03-2024 as per the records of this office. These net differences can be reconciled only on the receipt of Consolidated Treasury Receipts from the concerned Treasury Officers, due to which, challan amount not taken into the divisional cash book remains under suspense head instead of final receipt head of the Department.

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

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

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

- For Cash: The Schedule of Receipts is received as a whole for all the treasuries in the State through the Cyber Treasury, Haryana.

- For B.T. Challans (Book Transfer Challans): The accounts of these challans are received through the field State treasuries.

The Division wise data is being received for cash account but it is not being received for State Treasuries in respect of B.T Accounts. Prior to 01-01-2014, all State Treasuries used to provide Receipt (DDO) schedule showing (Cash and of B.T Challans) data under said Major Head along with Division wise detail and accordingly, amount was posted in the BROADSHEET. Since the implementation of e-GRAS, due to non-availability of Division-wise details of B.T. accounts, deficiency has remained in preparing BROADSHEET of Major Head 8782-102-95-Remittances into Treasuries and accordingly, reconciliation of the figures reported in the Divisions' accounts is not feasible. As such, no reconciliation took place since 01-01-2014. The list of wanting BT challans is also enclosed in **Annexure 'J'**.

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

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

Receipt (DDO) Schedule under head 8782-102-95-RIT along-with BT challans is attached therewith.

Director General, Treasuries and Accounts, Haryana needs to take necessary action in this regard.

2.8.1 Non-receipt of Revised accounts under head 8782-102-93-PW EPS and 8782-102-95-Remittances into treasuries for the year 2023-24

As per Rule 3.25 of Punjab Financial Rule-Vol-I, Treasury figure should never be altered after they have been communicated to the Accountant General but if after submission, it is discovered that an error has been made, the error should be pointed out so that he may correct, not the accounts of the treasury, but the accounts which he draws up on their basis. A note should be made in the original account of the communication of the error to the Accountant General. Requisitions for correction of accounts should invariably state how the error arose and how it was brought to light and how far the treasury was responsible for the original error. Accordingly, considering the below mentioned cases, the State Treasuries are required to revise the accounts (**Annexure-K**) under head 8782-102-93-PW EPS in consultation with concerned divisions and similarly, accounts of Cyber Treasury, Haryana under head 8780-102-95-RIT shall be revised for various months.

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

2. All departmental receipts received by Divisional Officers in Public Works Divisions are remitted into Treasuries by generating e-challan (through e-GRAS) under head 8782-102-95-Remittances into Treasuries. However, numerous Divisions have erred in remitting receipts by generating e-challan, directly under receipt head e. g. 0215, 0059, 0700 and 8443) instead of 8782-102-95. While reconciling Divisional figures with Treasury figures attached with Form PWA-26, it has been noticed that these receipts have been booked under correct head (8782-102-95- RIT) by Divisions in their Division Accounts instead of wrongly opted heads (0215, 0059, 0700 and 8443) but Treasury has reported these receipts under aforesaid receipt heads. This has created the differences between Divisional figures and Treasury figures. For clearing the differences, the concerned Divisions have been asked to get the correction of misclassification from Cyber Treasury, Haryana.

3. Since the introduction of e-GRAS (electronic government receipt accounting system) from 01-01-2014, the booking for Cash under head 8782-102-95-RIT is received through Schedule of Receipt as a whole for all the Treasuries in the State, through the Cyber Treasury, Haryana. However, Division wise data is still awaited for the original accounts w.e.f. 01/2014 to 09/2020 including revised accounts.

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

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

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

1. The detailed bills/sub vouchers/supporting documents were not found attached with various vouchers. In the absence of the detailed bills/sub voucher/supporting documents; Audit could not vouch the expenditure incurred by the DDO. List of some of the cases pointed out in 2023-24 have been shown in Table no 1 (A).
2. The sanction is not attached with the voucher in a significant number of cases. In the absence of the sanction by the competent authority; proper classification, rule under which sanction has been accorded, total and net amount sanctioned, other terms and

conditions could not be checked and verified during Audit. Some of the cases have been shown in Table no 1 (B).

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

[Table No. 1]

A. Cases where Detailed bills/Sub Vouchers were not found attached					
Sr. No.	Major Head	Treasury	Voucher No	Month	Amount (in Rs)
1.	2700	Sonipat	10	03/2023	4,50,939
2.	2055	Jhajjar	73	02/2023	92,686
3.	4235	Rewari		11/2023	2,60,327
4.	2055	Ambala	197	02/2023	2,59,851
5.	2055	Panchkula	114	02/2023	3,93,60,677
6.	2700	Bhiwani	2023-24-0403,0406 (Treasury Bill No.)	01/2024	15,32,834
7.	2210	Jhajjar	124	03/2024	23,32,305
(B) Cases where sanctions were not attached with the vouchers					
Sr. No.	Major Head	Treasury	Voucher No	Month	Amount (in Rs.)
1	2700	Fatehabad	45	03/2023	45,49,374
2	2202	Panchkula	1653	12/2023	1,44,343
3	2210	Ambala	92	03/2024	2,00,88,344

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

2.10 Debit voucher not found attached with the list of payment in respect of General Provident Fund

During the year 2023-24, instance have been found in Chandigarh and Panchkula Treasury, where every month, some GPF debit vouchers were not found attached along with the list of payments i.e. covering list of debits vouchers. Due to which missing vouchers are first downloaded from OTIS and then matched with list of payments and then posted in respective GPF Account.

While sending account to office of the Principal Accountant General (A&E) Haryana, Treasury Officer must ensure that all debit vouchers of GPF are attached with List of Payment. Director, Treasury & Account is also requested to issue necessary directions to all the Treasury Officers.

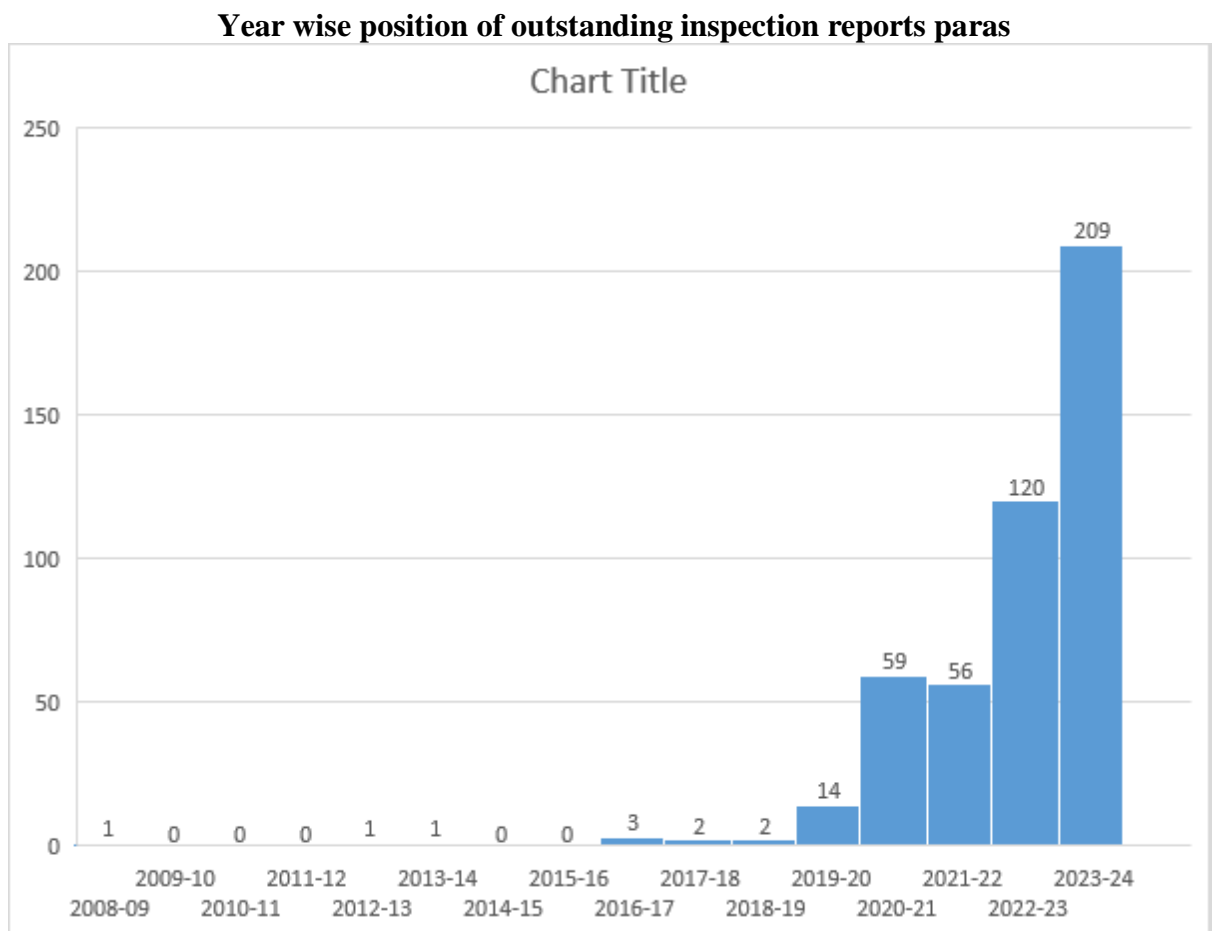
PART-3

Defects and other irregularities noticed in the records for the year 2023-24 during inspection of the Treasury Offices and Sub-Treasury Offices

3.1 Treasuries/Sub-Treasuries inspected during the year 2023-24

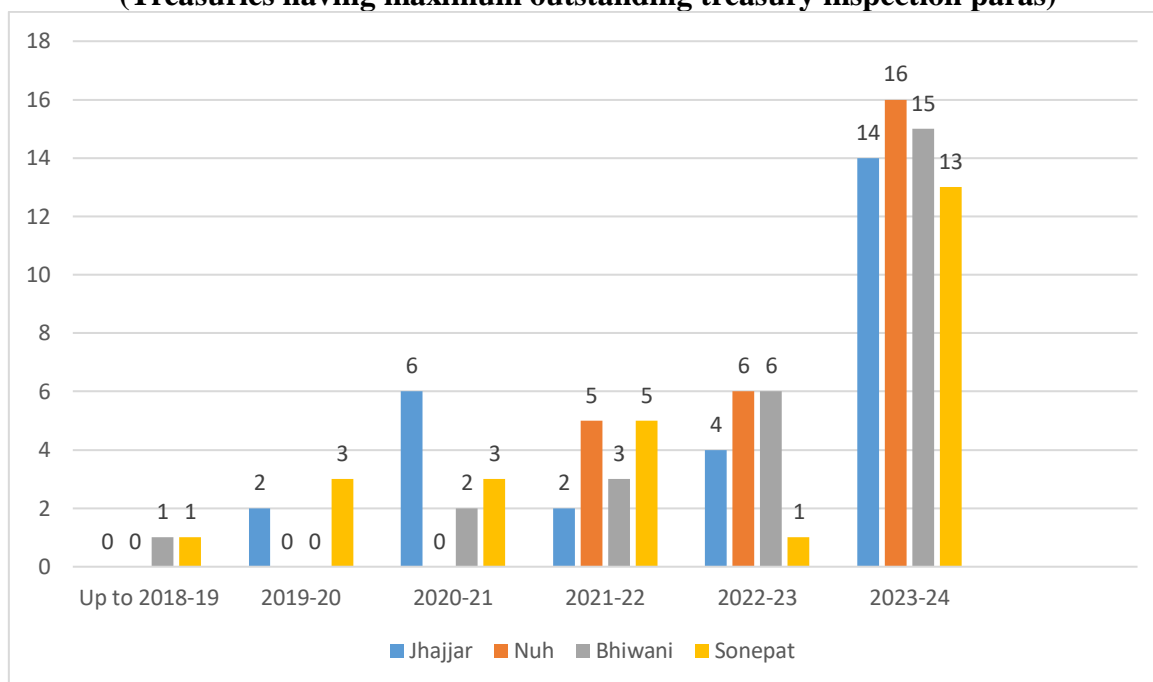
Details of Treasuries/Sub-Treasuries inspected during the year 2023-24 are at **Annexure 'L'**.

3.2.1 Outstanding paras of Inspection Reports



468 paras/sub-paras from previous years are still outstanding, including observations related to overpayments made to Pensioners and Family Pensioners. These outstanding paras reflect poor compliance by the TOs to the observations raised during previous inspections, as detailed in **Annexure 'M'**.

(Treasuries having maximum outstanding treasury inspection paras)



To maintain financial integrity and ensure that overpayments and other irregularities are rectified, it is crucial that all outstanding paras are addressed promptly. Compliance with audit observations should be made a priority, and corrective actions must be taken without further delay to prevent any discrepancies. The implementation of stronger monitoring and accountability systems will help avoid similar issues in the future and ensure smoother pension management processes.

Director, Treasury & Accounts is also requested to issue necessary direction to concerned Treasury Officers having maximum number of pending paras.

3.2.2 Non-submission of initial replies

As per Rule 1.16 of the Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, the first reply to any Inspection Report is required to be submitted within one month from the date of its issuance. Out of 25 Treasuries, 07 Treasuries detailed in **Annexure ‘N’** had not submitted their initial replies.

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

As per Punjab Treasury Rules (Vol-1) Rule 4.103, every pensioner must submit his/her life certificate in the month of April and October every year. Now these life certificates are being

accepted electronically only once in a year in the month of November. During the inspection of **Narnaul, Kurukshetra, Gurugram, Panchkula & Nuh** Treasuries/Sub-Treasuries, it was observed that the life certificates from a large number of pensioners have not been received. Treasury wise detail of pending life certificate is as under:-

Sr. no.	Name of the Treasury	Pending life certificates
1	Narnaul	188
2	Kurukshetra	102
3	Gurugram	84
4	Panchkula	55
5	Nuh	46
Total		475

DTA may direct all Treasury Officers to comply with the relevant Rule provision so as to ensure timely submission of Life Certificates by Pensioners/Family Pensioners.

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

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

- (i) Plus/Minus Report
- (ii) Personal Ledger Accounts Report (Institution wise)

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

Treasury/ Sub-Treasury	Name of the Institution	Account No.	Balance of 03/2023 Plus/Minus Memo report (A)	Balance of 03/2023 PLA Report (B)
Israna	ITI Naultha	2	792546	809826

(Panipat)	ITI Naultha	3	405080	409400
Rewari	Principal ITI, KundManethi	2	4324772	2513779
	Govt. Footwear Inst. Rewari	9	370549	254003
	Govt. ITI Berli Kalan	11	2370999	710398
	Principal Govt. ITI Saharanwas	12	631303	592963
	Principal Govt. ITI Kharkhara	14	314090	305090
	SJ SN Divn. Rewari	7	5506025	3103907
	DFSC	13	---	----
	Principal ITI, Women Rewari	3	1937005	1312545
	Charkhi Dadri	A C J (S D) Charkhi Dadri	2	1328522
Principal ITI Rawaldhi		8	608075	1950000 (Balance end March 2023)
Principal ITI Women Charkhi Dadri		9	396580	394305 (Balance end of December 2022)
Principal Govt ITI kalali Balali		10	203125	The account has not been created in the manual register and the account transactions were not recorded.
Principal Govt. ITI Santor		13	---	102380 (Balance end of Sep 2022)
ITI (w) Charkhi Dadri		6	474026	611066 (Balance end December 2022)
Principal Govt. ITI Rawaldhi		7	1984210	2727768 (Balance end March 2023)

	Principal Govt. ITI kalali Balali	11	355018	The account has not been created in the manual register and the account transactions were not recorded.
	Principal Govt. ITI Santor	14	95390	The account has not been created in the manual register and the account transactions were not recorded.
	B D P O Charkhi Dadri II	1	78607	78607 (Balance at the end of September 2016)
	B D P O Charkhi Dadri I	3	523976	61377 (Balance at the end of September 2016)
Badhra (Charkhi Dadri)	E O P S Badhra	1	171666	187539 (Balance at the end of 05/20)
	Principal ITI Kadma	2	68900	182595 Balance at the end of 20/12/3122
	Principal ITI Kadma	3	128260	107575 Balance at the end of 20/12/3122
Faridabad	Principal Govt. ITI Faridabad	1	शुन्य	6731036
	Principal ITI women Faridabad	6	960	915176
	Civil Judge, Sr. Division, Faridabad	12	160004(R) 11623260(P)	1605254

Gurugram	Principal ITI Gurugram	1	2686235	2686235
	Civil Judge (SD), Gurugram	4	10277472	10293572
	Head Mistress INDUSTRIAL TRAI	5	761871	761871
	Divisional Wild Life Officer	14	26172497	26172497
Uchana (Jind)	ITI Uchana	30	383333	353453

In the case of PLA Account of ITI Palwal, BDPO Palwal and Panchayat Samiti Palwal, it was found that the Treasury is neither getting the reconciliation done at the end of the month by the concerned administrators nor treasury officer is verifying the transactions of PLA accounts of the concerned administrators.

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

3.5 Irregularity in maintenance of Service Book.

Service Book is an important record containing all the information relating to an employee. It also contains history of the events happened in the career of an employee. Future benefits depend on the record available in the service book and therefore, up to date maintenance should be top priority of an organization. During the inspection of service books of Treasury's Staff of Sonapat, Palwal, Fatehabad, Panipat, Charkidabri, Jhajjar, Gurugram, Rohtak & Faridabad Treasuries and its sub-Treasuries, number of irregularities were observed in maintenance of service books.

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

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

3.6 Un-paid Pension Payment Order (In-operative)

As Per Rule 94 of Haryana Civil Services (Pension) Rules 2016, on the death of a pensioner, payment of any arrears due may be made to his legal heirs by the TO provided that they apply within one year of his death. It cannot be paid thereafter without the sanction of pension sanctioning authority through the Principal Accountant General (Accounts & Entitlement), Haryana. After the payment of arrears in respect of deceased pensioner, copy of Pension Payment Order shall be returned to the Principal Accountant General (Accounts & Entitlement), Haryana with a report of the date of death of the pensioner. Apart from above, Pension/family pension is stopped in case of non-submission of Life Certificate or in case, the family pensioner has become ineligible for receiving family pension. During Inspection of Treasuries in 2023-24, it was observed that 29 Pension Payment Orders/Family Pension Payment Orders in 3 treasuries were lying unpaid for more than one year, which are as under: -

Sr. No.	Sonepat	Name of Pensioner	PPO No.
1	Sonepat	Aashish Kumar	40902
2		Bhoop Singh	14124177441774
3		Dharam Kaur	134843-S/HR
4		Kamla	34504
5		Kamla Devi	106376-S/HR
6		Kasturi	69435-S/HR
7		Mayawati	39312
8		Omwati	37739
9		Ramwati	145595-S/HR
10		Ratni Devi	118684-S/HR
11		Santosh	11100362503625
12		Savitri Devi	14124177541775
13		Sawaran Lata	36393-S/HR
14		Shakuntla	157944
15		Sunil Kumari	61617
16		Sunita Rani	04826
17	Jagadhari	Isro Devi	1002004-S/HR
18		Asha Rani	1115133118133118
19		Roshni Devi	1117167424167424
20		Beeru Ram	153155-S/HR
21		Yashvinder Chawla	96572-S/HR
22		Dhani Ram	11100532005320
23		Sheela Devi	57937-S/HR
24	Narnaul	Gindori Devi	59418-S/HR
25		Mohar Devi	40464-F/HR
26		Chandan Singh	55722-S/HR

27		Monika	88187-S/HR
28		Ravi Shankar	71677-S/HR
29		Shyo Bai	16391-F/HR

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

3.7 Non-recording of entries on Pension Payment Orders

In terms of Rule 4.92-B of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, where revision of pension becomes necessary and pension is revised by the office of the Principal Accountant General (A&E) Haryana, Chandigarh, the amendments are required to be noted in both halves of the Pension Payment Order by the Treasury Officer. Chandigarh Treasury in the following cases had not complied with the rules.

Sr. No.	Treasury	Name of Pensioner	PPO No.
1	Chandigarh	Ranjit Kaur	1119114391114391
2	Chandigarh	Raj Bala	1419243791243791
3	Chandigarh	Bugli Devi	1115115493115493
4	Chandigarh	Surinder Kaur	11136585165851

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

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

It was noticed that inspection was not carried out by the Commissioner/Deputy Commissioner in the **Bhiwani, Chandigarh, Rewari, Gurugram, Jind, Nuh and Faridabad** Treasuries/Sub-Treasuries.

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

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

(A) Inspection of the records of the year 2023-24 of 12 Treasuries and 15 Sub-Treasuries revealed overpayment of pensionary benefits of **Rs.65,64,382/-** by Treasury Officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government, resulting in overpayment as shown in **Annexure-‘O’**.

(B) During inspection of the records of the year 2023-24 of 8 Treasuries and 2 Sub-Treasuries revealed less payment of pensionary benefits of **Rs.9,53,561/-** by Treasury Officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government, resulting in less payment as shown in **Annexure-‘P’**.

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

3.10 Discrepancies in remittances made under New Pension Scheme

New Pension scheme was introduced vide Haryana Government Notification No. 1/1/2004-1 Pension dated 11th December, 2008 and is applicable to the employees appointed on or after 1st January, 2006. Under the scheme, an amount equivalent to 10% of Basic Pay plus Dearness Allowance is deducted every month from the salary & 14% is contributed by the Government as its share by debiting the Major head 2071-117-Government Contribution for Defined Contributory Pension Scheme for Government Servant and this entire amount is credited to the Major Head 8342-117-New Pension Scheme. Thereafter, concerned Treasury Officer deposits the entire amount viz. employee share as well as Government share to National Security Depository Limited for crediting in the individual amount in the Permanent Retirement Account Number (PRAN) of employee by debiting the Major Head 8342-117-New Pension Scheme. At the end of the month, there should be no balance under the Major Head 8342-117-New Pension Scheme. During the inspection of Ambala, Bhiwani, Chandigarh, Fatehabad, Narnaul, Panipat, Delhi, Gurugram, Kurukshetra, Nuh and Sonapat Treasuries, it was observed

that the said treasuries were not depositing the deducted NPS contribution of employees with NSDL within the scheduled timelines. Details are as under:

Sr. No.	Name of Treasury	No. of Discrepancies	Amount (in Rs.)
1.	Gurugram	65	1,94,852
2.	Bhiwani	4	8,52,24,129
3.	Chandigarh	4	5,37,27,879
4.	Delhi	3	4,629
5.	Panipat	41	99,042
6.	Kurukshetra	PRAN details not available	69,322
7.	Ambala	5	Contribution details not available
8.	Fatehabad	7	Contribution details not available
9.	Nuh	PRAN details not available	Contribution details not available
10.	Sonipat	PRAN details not available	Contribution details not available
11.	Narnaul	PRAN details not available	Contribution details not available

3.11 Non-submission of Lapsed Statement

As per Rule 12.7 of Punjab Financial Rules Volume-II, balances remaining unclaimed for more than three complete financial years shall at the close of March each year be credited to the Government Accounts and list of such lapsed deposits should be sent to office of the Principal Accountant General (A&E) Haryana, Chandigarh immediately after 31st March. It has been noticed that lapsed deposit statement was not submitted by the **Ambala, Bhiwani, Faridabad, Fatehabad, Gurugram, Hisar, Jagadhari, Jhajjar, Jind, Kaithal, Kurukshetra, Narnaul, Nuh, Panipat, Panchkula, Rewari, Rohtak, Sirsa, Sonapat treasuries.**

Annexure –‘A’

(Referred to in Para-1.2)

List of Treasuries and Sub-Treasuries in the State of Haryana up to 31.03.2024

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

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

Panipat	Panipat Treasury Bapoli Sub-Treasury Samalkha Sub-Treasury Madlauda Sub-Treasury Israna Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India Central Bank of India Punjab National Bank
Rewari	Rewari Treasury Bawal Sub-Treasury Kosli Sub-Treasury	Banking Banking Banking	State Bank of India State Bank of India Central Bank of India
Rohtak	Rohtak Treasury Kalanaur Sub-Treasury Meham Sub-Treasury Sampla Sub-Treasury	Banking Banking Banking Banking	State Bank of India UCO Bank State Bank of India State Bank of India
Sirsa	Sirsa Treasury Dabwali Sub-Treasury Ellenabad Sub-Treasury Kalanwali Sub-Treasury Rania Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India
Sonepat	Sonepat Treasury Ganaur Sub-Treasury Gohana Sub-Treasury Kharkhoda Sub-Treasury	Banking Banking Banking Banking	State Bank of India Punjab National Bank State Bank of India State Bank of India
Yamuna Nagar	Jagadhari Treasury Bilaspur Sub-Treasury Radaur Sub-Treasury Sadhaura Sub-Treasury Yamuna Nagar Sub-Treasury Chhachhrauli Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank Canara Bank State Bank of India State Bank of India State Bank of India

Annexure –‘B’
(Referred to in Para-2.1)
1st List of Payment
Statement showing delay in submission of accounts by Treasuries

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
1	04/2023	Karnal	18.04.2023	01
2	05/2023	Nuh	18.05.2023	01
3	07/2023	Bhiwani	19.07.2023	02
4		Gurugram	18.07.2024	01
5		Jind	18.07.2024	01
6		Kaithal	19.07.2023	02
7		Nuh	20.07.2023	03
8		Palwal	21.07.2023	04
9		12/2023	Karnal	18.12.2023
10	02/2024	Fatehabad	29.02.2024	12
11		Jind	19.02.2024	2
12		Kaithal	20.02.2024	3
13		Karnal	19.02.2024	2

Annexure –‘B-I’
(Referred to in Para-2.1)
IInd list of Payment
Statement showing delay in submission of accounts by Treasuries

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
1	07/2023	Faridabad	08.08.2023	01
2		Kaithal	08.08.2023	01
3		Nuh	08.08.2023	01
4	08/2023	Karnal	08.09.2023	01
5	03/2024	Charkhi Dadri	08.04.2024	01
6		Faridabad	08.04.2024	01

**Annexure –‘C’
(Referred to in Para-2.2)**

**Treasury /Year wise amount remained under Suspense Head due to
Non-receipt of Vouchers from different Treasury Officers up to 03/2024**

Name of Treasury	Year	Total No of Vouchers	Amount involved (in Rs.)	Whether received from Treasury or not.	COP
AMBALA	2003-04	1	114459		
	2004-05	4	220002		
	2005-06	1	19694		
	2008-09	1	19363		
	2010-11	1	18774		
	2011-12	5	390000		
	2012-13	5	1019046		
	2013-14	8	308512		
	Total	26	2109850		
BHIWANI	2008-09	5	35348		
	2009-10	3	71460		
	2010-11	1	22000		
	2011-12	12	1550540		
	2012-13	4	277197		
	2013-14	3	127586		
		Total	28	2084131	
CHANDIGARH	2009-10	1	118933		
	2019-20	2	139116		
		Total	3	258049	
CHARKHI DADRI	2019-20	1	3746		
		Total	1	3746	
FARIDABAD	2008-09	1	84355	Yes	
	2009-10	3	267874	Yes	
	2010-11	1	22448	Yes	
	2011-12	14	2355333	Yes (for 6 MV amounting to Rs. 669040)	
	2012-13	5	210962	Yes (for 1 MV amounting to Rs. 24125)	
	2013-14	3	98097	Yes (for 3 MV amounting to Rs. 98097)	
		Total	27	3039069	
FATEHABAD	2006-07	1	10684		
		Total	1	10684	
GURUGRAM	2004-05	1	560		
	2005-06	1	71490		

	2008-09	1	120000	
	2009-10	3	89755	
	2011-12	3	408066	
	2012-13	3	164923	
	2014-15	2	447887	
	Total	14	1302681	
HISAR	2010-11	1	136202	
	2011-12	2	138572	
	Total	3	274774	
JAGADHARI	2009-10	1	79415	
	2011-12	4	741681	Yes
	Total	5	821096	
JHAJJAR	2003-04	1	840	Yes
	2012-13	1	154587	Yes
	Total	2	155427	
JIND	2013-14	1	12690	
	Total	1	12690	
KAITHAL	2007-08	1	55392	Yes
	2011-12	1	20461	
	2012-13	1	58490	
	Total	3	134343	
KARNAL	2008-09	2	100576	
	2010-11	4	2603434	
	2011-12	16	1441628	
	2012-13	36	9277700	
	2013-14	5	514204	
	2018-19	1	588	
	Total	64	13938130	
KURUKSHETRA	2011-12	2	392098	
	2013-14	1	39185	
	2019-20	1	96679	
	Total	4	527962	
NARNAUL	2005-06	1	15260	
	2010-11	1	98221	
	2011-12	1	14875	
	2012-13	5	746047	
	Total	8	874403	
NUH (MEWAT)	2011-12	1	1332034	
	2012-13	1	193000	
	2013-14	1	119335	
	Total	3	1644369	
PANCHKULA	2006-07	1	44434	
	2010-11	1	40497	
	2011-12	1	134090	
	2013-14	1	423758	

	Total	4	642779	
PANIPAT	1999-00	2	32044	
	2007-08	1	20000	
	2008-09	1	44720	
	2009-10	2	851588	
	2012-13	2	140246	
	Total	8	1088598	
REWARI	2011-12	2	84923	
	2012-13	3	346713	
	Total	5	431636	
ROHTAK	2003-04	2	112858	
	2005-06	1	9819	
	2011-12	2	135484	
	Total	5	258161	
SIRSA	2004-05	1	15728	Yes
	2010-11	1	55500	Yes
	2011-12	1	23869	Yes
	2012-13	6	357842	Yes
	2014-15	2	1527811	Yes (for 1 MV amounting to Rs. 17656)
	Total	11	1980750	
SONEPAT	1999-00	1	5950	
	2006-07	1	138533	
	2008-09	1	38736	
	Total	3	183219	
Grand Total		229	31776547	

Annexure –‘D’
(Referred to in Para-2.3)
Detail of outstanding Abstract Contingent Bills up to 03/2024

Sl. Nr.	Treasury	Major Head	DDO Code	Month	Amount (in Rs.)
1	AMBALA	2015	AM276	01-01-2016	71600
2		2202	AM004	01-02-2021	2029500
3		2210	AM023	01-01-2022	3793036
4		2204	AM028	01-10-2023	167253
5		2406	AM745	01-10-2023	5000
6	BHIWANI	2202	BI174	01-09-2018	7300
7		2202	BH745	01-01-2019	1409000
8		2015	BH373	01-10-2019	383800
9		2015	BH336	01-10-2019	6078300
10		2202	BI341	01-12-2020	24920
11		2053	BH337	01-02-2021	1460000
12		2202	BH572	01-03-2022	125000
13		2202	BH208	01-06-2022	1992000
14		2202	BH208	01-06-2022	1853000
15		2403	BH535	01-09-2022	160000
16		2202	BI132	01-02-2023	2498000
17		2202	BH749	01-06-2023	143000
18		2202	BH154	01-09-2023	143000
19		2235	BH436	01-11-2023	3233
20		2202	BI139	01-12-2023	50000
21		2202	BI132	01-02-2024	184000
22		2202	BI132	01-02-2024	672000
23		2202	BI060	01-02-2024	726000

24	CHANDIGARH	2052	CH117	01-09-2017	12111600
25		2058	CH130	01-05-2018	20000
26		2052	CH117	01-05-2019	390500
27		2058	CH130	01-01-2020	5705
28		2052	CH117	01-01-2020	200000
29		2052	CH414	01-10-2020	2733192
30		2052	CH117	01-11-2020	100000
31		2052	CH117	01-01-2021	200000
32		2052	CH117	01-02-2021	68000
33		2070	CH420	01-02-2021	10000
34		2070	CH324	01-04-2021	39500
35		2052	CH117	01-04-2021	200000
36		2070	CH324	01-04-2021	39500
37		2070	CH324	01-04-2021	10000
38		2070	CH324	01-04-2021	39500
39		2070	CH324	01-04-2021	10000
40		2230	CH394	01-06-2021	20000
41		2070	CH420	01-06-2021	12490
42		2070	CH420	01-07-2021	31265
43		2070	CH420	01-10-2021	39000
44		2070	CH420	01-08-2022	8250
45		2070	CH420	01-02-2023	613
46		2515	CH211	01-02-2023	72500
47		2070	CH420	01-05-2023	35828
48		2235	CH092	01-07-2023	1190
49		2070	CH420	01-09-2023	19500

50		2210	CH266	01-10-2023	23789
51		2205	CH959	01-01-2024	1690000
52		2045	CH160	01-01-2024	30000
53		2054	CH403	01-03-2024	6250
54		2515	CH209	01-03-2024	80000
55		2041	CH012	01-03-2024	3028786
56		2041	CH012	01-03-2024	22203200
57	CHARKHI DADRI	2202	CD445	01-01-2021	1381000
58		2202	CD922	01-02-2021	300000
59		2202	CD181	01-03-2021	50000
60		2015	CD116	01-06-2022	51750
61		2015	CD116	01-06-2022	46000
62		2015	CD116	01-07-2022	526000
63		2015	CD333	01-04-2023	50000
64		2015	CD333	01-05-2023	100000
65		2202	CD664	01-12-2023	2230000
66		FARIDABAD	3055	FA492	01-01-2024
67	2210		FR486	01-02-2024	1195823
68	2235		FA295	01-02-2024	76576
69	2235		FA295	01-02-2024	31584
70	2235		FA295	01-02-2024	19144
71	2070		FA308	01-03-2024	11938
72	FATEHABAD	2202	FT823	01-11-2018	487500
73		2202	FT892	01-10-2019	960000
74		2202	FT867	01-01-2020	70000
75		2202	FT858	01-02-2020	70000
76		2202	FT830	01-10-2022	110000

77		2202	FT123	01-02-2023	675000
78		2202	FT760	01-08-2023	143000
79		2202	FT729	01-10-2023	877100
80		2202	FT351	01-10-2023	447400
81		2202	FT351	01-10-2023	1010800
82		3055	FT702	01-11-2023	10000
83		2202	FT860	01-12-2023	143000
84		2202	FT817	01-01-2024	25018
85		2202	FT818	01-01-2024	1900000
86		2202	FT901	01-01-2024	487800
87		2202	FT919	01-01-2024	900000
88		2202	FT919	01-01-2024	20000
89		2202	FT069	01-01-2024	35000
90		2202	FT069	01-01-2024	243000
91		3055	FT702	01-01-2024	300000
92		2202	FT965	01-02-2024	1281000
93		4235	FT020	01-02-2024	18468000
94		4235	FT020	01-02-2024	6156000
95		2202	FT035	01-03-2024	50000
96		2202	FT035	01-03-2024	4000
97		4235	FT805	01-03-2024	20705000
98		2202	FT871	01-03-2024	50000
99	GURUGRAM	2235	GU285	01-02-2020	41700
100		2202	GU060	01-07-2020	4000
101		2202	GU628	01-07-2020	79030
102		2202	GU060	01-08-2020	113497
103		3055	GU423	01-01-2021	2500000

104		3055	GU423	01-09-2022	1588860
105		3055	GU423	01-09-2022	1588860
106		2230	GU263	01-09-2022	21772
107		2202	GU944	01-09-2022	1000000
108		4515	GU330	01-12-2022	49876
109		2070	GU329	01-01-2023	1537
110		2220	GU627	01-01-2023	9021
111		4515	GU330	01-01-2023	36106
112		2070	GU329	01-01-2023	25000
113		2070	GU329	01-01-2023	1734
114		2220	GU627	01-02-2023	623
115		2070	GU329	01-02-2023	35000
116		2070	GU329	01-02-2023	35000
117		2070	GU329	01-03-2023	1070
118		2070	GU329	01-03-2023	1308
119		2070	GU329	01-03-2023	1413
120		2070	GU329	01-06-2023	36250
121		2070	GU329	01-08-2023	35000
122		2070	GU349	01-08-2023	35000
123		2210	GU459	01-11-2023	347949
124		3055	GU423	01-01-2024	261982
125		2015	GU297	01-01-2024	45000
126		2015	GU297	01-01-2024	50000
127		2070	GU329	01-02-2024	35000
128		2070	GU329	01-02-2024	35000
129		2204	GU062	01-02-2024	59900
130		2405	GU568	01-02-2024	30000
131		3055	GU423	01-03-2024	0

132		3055	GU423	01-03-2024	0
133	HISAR	2202	HI371	01-03-2022	25000
134		2202	HI882	01-06-2023	1155336
135		2202	HI405	01-06-2023	143000
136		2202	HI774	01-07-2023	386000
137		2202	HI872	01-07-2023	356548
138		2202	HI872	01-07-2023	1196124
139		2202	HI872	01-08-2023	105000
140		2202	HI322	01-08-2023	1000000
141		2202	HI416	01-10-2023	386000
142		2202	HI758	01-10-2023	1229889
143		2202	HI664	01-11-2023	609075
144		2202	HI872	01-11-2023	1102824
145		2202	HS036	01-01-2024	143000
146		2202	HI348	01-01-2024	853875
147		2202	HI231	01-02-2024	1286000
148		2202	HI168	01-02-2024	1333000
149		2202	HI882	01-02-2024	2328000
150		2235	HS111	01-03-2024	166000
151		2235	HS111	01-03-2024	415000
152	JHAJJAR	2405	JH595	01-03-2020	10000
153		2202	JH768	01-11-2023	100000
154		2202	JH373	01-01-2024	50000
155	JIND	2202	JI580	01-01-2020	3314
156		2202	JI580	01-01-2020	138600
157		2202	JI568	01-11-2022	919000
158		2202	JI568	01-11-2022	1021000

159		2202	JI568	01-11-2022	919000
160		2202	JI568	01-11-2022	864000
161		2202	JI568	01-11-2022	300000
162		2202	JI568	01-11-2022	200000
163		2202	JI568	01-11-2022	919000
164		3055	JI455	01-05-2023	2500000
165		3055	JI455	01-06-2023	2500000
166		3055	JI455	01-06-2023	601613
167		2202	JI867	01-06-2023	243000
168		2202	JI658	01-06-2023	143000
169		3055	JI455	01-07-2023	4000000
170		3055	JI455	01-07-2023	15000000
171		3055	JI455	01-07-2023	2500000
172		3055	JI455	01-07-2023	12000000
173		2202	JI044	01-09-2023	6262751
174		2202	JI044	01-09-2023	3014250
175		2202	JI642	01-10-2023	186030
176		2202	JI771	01-11-2023	260442
177		2202	JI912	01-12-2023	50000
178		4408	JI332	01-01-2024	741812500
179		2202	JI569	01-02-2024	1062600
180		2202	JN064	01-03-2024	8000
181	KAITHAL	2202	KT372	01-03-2021	50000
182		2202	KT329	01-02-2022	250000
183		2202	KT711	01-09-2022	96900
184		3055	KT295	01-10-2022	21690
185		3055	KT295	01-04-2023	230000

186		3055	KT295	01-04-2023	1200000
187		3055	KT295	01-05-2023	300000
188		3055	KT295	01-05-2023	240000
189		3055	KT295	01-05-2023	250000
190		3055	KT295	01-05-2023	1900000
191		3055	KT295	01-05-2023	350000
192		3055	KT295	01-05-2023	7500000
193		3055	KT295	01-05-2023	1800000
194		3055	KT295	01-05-2023	10000000
195		3055	KT295	01-05-2023	10000000
196		3055	KT295	01-06-2023	400000
197		3055	KT295	01-09-2023	10000
198		3055	KT295	01-09-2023	10000000
199		2202	KT089	01-09-2023	1328824
200		2202	KT089	01-09-2023	133693
201		2202	KT090	01-09-2023	3906744
202		2202	KT404	01-10-2023	800000
203		2202	KT812	01-10-2023	1987000
204		2202	KT812	01-10-2023	8757000
205		2202	KT839	01-10-2023	891800
206		2202	KT476	01-10-2023	2498000
207		2202	KT476	01-10-2023	4780000
208		2202	KT868	01-10-2023	1185000
209		2202	KT868	01-10-2023	177000
210		2202	KT868	01-10-2023	1964000
211		2202	KT309	01-10-2023	1891000
212		2202	KT683	01-10-2023	4791191

213		2202	KT440	01-10-2023	1208000
214		2202	KT440	01-10-2023	143000
215		2202	KT440	01-10-2023	1853000
216		2202	KT706	01-10-2023	2044572
217		2202	KT713	01-10-2023	8080000
218		2202	KT404	01-10-2023	3168000
219		2202	KT404	01-10-2023	898000
220		2202	KT404	01-10-2023	800000
221		2202	KT031	01-10-2023	10408000
222		2202	KT033	01-10-2023	4600
223		2202	KT035	01-10-2023	1107000
224		2202	KT812	01-10-2023	143000
225		2202	KT033	01-11-2023	1943000
226		2202	KT702	01-11-2023	1107000
227		2202	KT051	01-11-2023	5267000
228		2202	KT469	01-01-2024	1814000
229		2202	KT246	01-01-2024	1107000
230		2202	KT025	01-02-2024	8000
231	KARNAL	2202	KA116	01-02-2021	1598000
232		2202	KA215	01-02-2021	50000
233		2202	KA829	01-03-2021	1737000
234		2202	KA784	01-10-2022	1175550
235		2202	KA784	01-10-2022	400000
236		2210	KA365	01-06-2023	5000
237		2202	KA790	01-06-2023	386000
238		2202	KR006	01-07-2023	286000
239		2202	KA769	01-07-2023	143000

240		2202	KA845	01-07-2023	143000
241		2202	KA801	01-07-2023	243000
242		2202	KA837	01-07-2023	143000
243		2202	KA816	01-08-2023	143000
244		2202	KA815	01-10-2023	143000
245		3055	KA445	01-10-2023	3690000
246		2235	KA277	01-10-2023	15900000
247		3055	KA445	01-11-2023	3690000
248		2225	KA205	01-11-2023	42300000
249		3055	KA445	01-12-2023	3650000
250		2202	KA636	01-12-2023	1316520
251		2202	KA636	01-01-2024	143000
252		2202	KA777	01-02-2024	2079720
253		2202	KA972	01-02-2024	32945
254		2403	KA450	01-02-2024	500000
255		2202	KA156	01-02-2024	498828
256	KURUKSHETRA	2250	KU497	01-12-2019	20650000
257		2250	KU497	01-01-2020	2388000
258		2202	KU092	01-02-2022	1553500
259		2202	KU092	01-02-2022	1752000
260		2202	KU558	01-09-2023	1752000
261		2202	KU069	01-10-2023	667800
262		2202	KU069	01-10-2023	731241
263		2041	KU305	01-11-2023	1800000
264		2202	KU090	01-01-2024	1000000
265		2202	KU332	01-01-2024	4700000
266		2202	KU309	01-01-2024	345730

267		3055	KU241	01-03-2024	664560
268	MEWAT	2202	NO508	01-12-2018	45734
269		2202	NO229	01-03-2020	29715
270		2202	NO651	01-09-2022	760000
271	NARNAUL	2202	NA772	01-01-2024	143000
272	PALWAL	2202	PL897	01-02-2020	3000
273		2230	PL819	01-05-2020	62870
274		2202	PL831	01-06-2021	4000
275		2202	PL208	01-09-2022	1910500
276		2202	PL033	01-03-2023	30000
277		2202	PL033	01-03-2023	995500
278		2202	PL775	01-03-2023	20310
279		2210	PL674	01-03-2023	574803
280		2202	PL562	01-08-2023	300000
281		2202	PL960	01-09-2023	526015
282		2202	PL960	01-09-2023	1260000
283		2202	PL596	01-03-2024	16900
284		2202	PL596	01-03-2024	500
285		2202	PL095	01-03-2024	50000
286		PANCHKULA	2406	PU269	01-06-2019
287	2202		PU390	01-10-2019	100000
288	2015		PU120	01-10-2019	216000
289	2245		PU132	01-03-2020	1500000
290	2245		PU132	01-03-2020	500000
291	2245		PU132	01-03-2020	5000000
292	2011		PU120	01-03-2021	5000000
293	2055		PU368	01-03-2021	14300

294		2220	PU138	01-12-2022	350000
295		2220	PU138	01-12-2022	50000
296		4250	PU898	01-05-2023	5767663
297		4250	PU898	01-05-2023	23070654
298		4408	PU131	01-11-2023	709271875
299		2202	PU535	01-01-2024	729749
300		2225	PU655	01-03-2024	631000
301	PANIPAT	3055	PA331	01-12-2022	1500000
302		2202	PA427	01-03-2023	402241
303		2202	PA104	01-09-2023	476676
304		3055	PA331	01-12-2023	889694
305		2235	PA183	01-12-2023	41700
306		2204	PA442	01-12-2023	285750
307		2204	PA442	01-12-2023	76850
308		2202	PA558	01-01-2024	444381
309		2202	PA626	01-01-2024	493688
310		2235	PA183	01-01-2024	50000
311		2202	PA460	01-01-2024	50000
312		2202	PA492	01-01-2024	677000
313		2202	PA470	01-02-2024	30000
314		REWARI	3055	RE306	01-05-2023
315	3055		RE306	01-05-2023	10000000
316	3055		RE306	01-05-2023	51849
317	3055		RE306	01-05-2023	3802504
318	2202		RE770	01-06-2023	501260
319	2202		RE770	01-06-2023	501260
320	3055		RE306	01-06-2023	17253130

321		3055	RE306	01-07-2023	10800000
322		3055	RE306	01-07-2023	1724796
323		3055	RE306	01-08-2023	154871
324		3055	RE306	01-09-2023	1600000
325		3055	RE306	01-09-2023	378000
326		3055	RE306	01-09-2023	1700000
327		3055	RE306	01-09-2023	150000
328		2202	RE068	01-10-2023	4600
329		2202	RE114	01-01-2024	2325000
330		2202	RE114	01-01-2024	800000
331		3055	RE306	01-01-2024	2000000
332		3055	RE306	01-02-2024	270000
333		3055	RE306	01-02-2024	2000000
334		2204	RE345	01-02-2024	59900
335		3055	RE306	01-03-2024	1224392
336		3055	RE306	01-03-2024	1583401
337		3055	RE306	01-03-2024	2400000
338	ROHTAK	2202	RO887	01-03-2021	1570000
339		2202	RO010	01-02-2022	125000
340		2202	RO359	01-01-2024	814179
341		2202	RO899	01-01-2024	1528976
342	SIRSA	3055	SO579	01-07-2019	0
343		2202	SR017	01-03-2022	7020
344		2202	SI146	01-01-2023	1574000
345		2202	SI640	01-02-2023	848365
346		2202	SI828	01-06-2023	93000
347		2202	SI663	01-08-2023	143000

348		2202	SI706	01-08-2023	344394
349		2202	SI680	01-09-2023	916794
350		2202	SI148	01-10-2023	2499594
351		2202	SI092	01-10-2023	190550
352		2210	SI360	01-10-2023	7700000
353		2235	SI378	01-12-2023	11500
354		2202	SI795	01-12-2023	20000
355		2202	SI692	01-01-2024	35000
356		2202	SI767	01-01-2024	946368
357		2202	SI736	01-02-2024	50000
358		2202	SI472	01-02-2024	50000
359		2202	SI263	01-02-2024	1000000
360		2202	SI672	01-02-2024	412550
361		2202	SI672	01-02-2024	507700
362		2202	SI851	01-03-2024	9776
363		2202	SI576	01-03-2024	6000
364		2202	SI999	01-03-2024	25800
365		2202	SI943	01-03-2024	92800
366		4515	SI243	01-03-2024	907000
367	SONIPAT	2202	SO151	01-03-2023	5828
368		5055	SO579	01-09-2023	100000
369		2202	SO878	01-02-2024	2300000
370		2202	SO883	01-02-2024	2500000
371		2202	SO938	01-02-2024	1900000
372		2202	SO726	01-02-2024	2250000
Total					204,61,66,925

Annexure 'E'
(Referred to in Para-2.3.1)

Detail of Year wise outstanding Abstract Contingent Bills up to 03/2024

Sr. No.	Department	No of DDOs	Pending D.C. BILLS	Amount (in Rs.)	Year wise Pendency								
					2015 -16	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	
1	CHIEF ELECTORAL OFFICER, HARYANA	4	6	700400	1			1					4
2	CHIEF ELECTRICAL INSPECTOR	1	1	30000									1
3	CHIEF SECRETARY TO GOVT. HARYANA	2	8	16003292		1		2	4	1			
4	COMANDANT GENERAL HOME GUARDS AND CIVIL DEFENCE	1	1	11938									1
5	COMMISSIONER & SECRETARY TO GOVT. HARYANA GURDWARA ELECTION	1	2	23038000				2					
6	CONTROLLER PRINTING AND STATIONERY HARYANA	1	2	25705			1	1					
7	DEPUTY SECRETARY FINANCE TREASURIES AND ACCOUNTS	1	12	243312								8	4
8	DIRECTOR ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT	2	2	660000								1	1
9	DIRECTOR ARCHAEOLOGY AND MUSEUM	1	1	1690000									1
10	DIRECTOR, AYURVEDA, HARYANA	2	2	922752								1	1
11	DIRECTOR, HIGHER EDUCATION	6	6	2542223				1	2				3
12	DIRECTOR, PRIMARY EDUCATION	92	113	108679366			3	5	1	2	12	12	90
13	DIRECTOR, SECONDARY EDUCATION	61	82	82327193			1	2	9	6	13	13	51
14	DIRECTOR, EMPLOYEE STATE INSURANCE	1	1	23789									1
15	DIRECTOR, EMPLOYMENT	1	1	1190									1
16	DIRECTOR, FISHERIES	2	2	40000				1					1
17	DIRECTOR FOOD & SUPPLIES	2	2	1451084375									2

18	DIRECTOR GENERAL HEALTH SERVICES HARYANA	4	4	12693859						1		3
19	DIRECTOR GENERAL, STATE TRANSPORT, HARYANA	12	60	188540688				1	1		4	54
20	DIRECTOR GENERAL, TECHNICAL EDUCATION	1	1	42300000								1
21	DIRECTOR, HOSPITALITY ORGANISATION	3	14	330446					1	8	2	3
22	DIRECTOR, INDUSTRIAL TRAINING AND VOCATIONAL EDUCATION	2	4	29200917								4
23	DIRECTOR, INDUSTRIES	1	1	6250								1
24	DIRECTOR, LOCAL BODIES	1	2	5216000				1	1			
25	DIRECTOR OF EDUCATION(PRIMARY)	2	2	58745								2
26	DIRECTOR OF EDUCATION(SECONDARY)	1	1	79030					1			
27	DIRECTOR PANCHAYAT	1	1	20705000								1
28	DIRECTOR PUBLIC RELATIONS	2	4	409644							4	
29	DIRECTOR RURAL DEVELOPMENT	1	1	72500							1	
30	DIRECTOR SPORTS AND YOUTH WELFARE	1	1	59900								1
31	DIRECTOR WELFARE OF SCHEDULED CASTE AND BACKWARD CLASSES	1	1	631000								1
32	DIRECTOR, WOMEN AND CHILD DEVELOPMENT	4	8	841704				1				7
33	F.C. & PR. SECRETARY, DEVELOPMENT AND PANCHAYATS	5	7	31775282				1			2	4
34	F.C. & SECY. TO GOVT. HARYANA REVENUE DEPARTMENT	1	3	7000000				3				
35	FINANCIAL COMMISSIONER AND PR. SECRETARY TO GOVT.HARYANA REVENUE DEPARTMENT	1	1	1460000					1			
36	FINANCIAL COMMISSIONER REVENUE	1	1	11500								1
37	INSPECTOR GENRAL OF POLICE\D.G.P.	1	1	14300					1			
38	LABOUR COMMISSIONER HARYANA	3	3	104642					1	1	1	

39	PRINCIPAL CHIEF CONSERVATOR OF FOREST	2	2	105000				1				1
40	SECRETARY RAJYA SAINIK BOARD	1	1	15900000								1
41	SECRETARY TO GOVT. HARYANA REHABILITATION DEPARTMENT	1	1	3233								1
42	STATE ELECTION COMMISSIONER	1	3	623750							3	
	Grand Total	235	372	204,61,66,925	1	1	5	23	23	19	52	248

Annexure – ‘F’
(Referred to in Para-2.4)

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

Month & Year	Debit		Credit	
	Items	Amount (in Rs.)	Items	Amount (in Rs.)
10/87 to 03/1997				
10/1987 to 3/1988	1	18,541.30		
1988-89	6	17,53,505.22	4	4,66,875.44
1989-90	15	2,76,47,855.43	8	30,31,174.72
1990-91	7	57,776.40	4	24,068.40
1991-92	2	30,399.50	2	3,26,074.00
1992-93	1	61,088.00	1	23,759.18
1993-94	2	1,87,154.01	3	13,34,304.59
1994-95	1	2,02,184.00		
1995-96	1	300.00		
1996-97	1	2,30,416.75	1	100.00
Total 10/1987 to 03/1997	37	3,01,89,220.61	23	52,06,356.33
04/1997 onwards				
2009-10	1	2,50,123.00		
2013-14			1	1,83,775.00
2014-15			1	50,260.00
2017-18			1	720.00
2018-19	2	44,62,246.00		
2019-20	13	9,21,35,373.10	16	5,78,36,656.00
2020-21	117	2,32,53,39,659.14	105	51,93,33,180.00
2021-22	149	1,22,05,84,333.47	121	61,89,34,812.00
2022-23	149	99,59,77,829.80	73	61,24,15,064.00
Month	Items	Debit	Items	Credit
2023-24				
04/2023	1	93,085.00	5	42,84,398.00
05/2023	6	1,76,95,288.00	1	750.00
06/2023	7	5,36,60,126.00	8	1,72,87,020.00
07/2023	9	14,53,84,933.00	5	8,69,34,211.00
08/2023	14	19,84,40,628.00	12	7,93,02,219.00
09/2023	9	1,63,34,329.00	12	39,97,96,041.00
10/2023	6	23,10,33,613.00	10	15,44,47,806.00
11/2023	15	14,99,71,718.00	11	2,13,39,080.00

12/2023	21	16,29,59,667.00	7	3,92,10,658.00
01/2024	10	6,28,07,998.00	7	79,53,121.00
02/2024	5	69,20,885.00	7	21,11,139.00
03/2024	7	11,38,469.00	5	17,41,93,263.00
Total	541	5,68,51,90,303.51	408	2,79,56,14,173.00
Grand Total	578	5,71,53,79,524.12	431	2,80,08,20,529.33

Net Difference = Rs.2,91,45,58,994.79 Dr.

Annexure - 'G'
(Referred to in Para-2.5)
Adverse Balance under MH-8448-109-99 (Panchayat Samiti)

Month	O.B. (in Rs.)	Receipt (in Rs.)	Payment (in Rs.)	Closing Balance (in Rs.)
Apr-23	-189146201	1136093	171704	-188181812
May	-188181812	455291	501262	-188227783
June	-188287783	604322	418103	-188041564
July	-188041564	1180620	614216	-187475160
August	-187475160	512954	526933	-187489139
September	-187489139	401636	1199009	-188286512
October	-188286512	205533	1106665	-189187644
November	-189187644	250979	296490	-189233155
December	-189233155	155662	434524	-189512017
January	-189512017	276961	612614	-189847670
February	-189847670	131377	178116	-189894409
Mar-24	-189894409	1967269	942240	-188869380

Annexure - 'H'
(Referred to in Para- 2.6)
Lapsed deposit

Sr. No.	Code	List of Sheriff Petty Accounts
1	AM58	Civil Judge/CJM (Sheriff Petty A/c), Ambala Cantt
2	BH22	Civil Judge/CJM (Sheriff Petty A/c), Bhiwani (Bhiwani)
3	BH23	Civil Judge/CJM (Sheriff Petty A/c), Loharu (Bhiwani)
4	BH48	Addl. Civil Judge/CJM (Sheriff Petty A/c),Tosham (Bhiwani)
5	FA24	Sheriff Petty A/C Faridabad
6	FT19	Sheriff Petty A/C Ratia
7	FT07	Civil Judge/CJM (Sheriff Petty A/c), Fatehabad
8	GU50	Civil Judge/CJM (Sheriff Petty A/c), (Gurgaon)
9	HI57	Sheriff Petty A/C Hansi AT Hissar
10	HI26	Civil Judge/CJM (Sheriff Petty A/c), Hissar
11	JA02	Civil Judge/CJM (Sheriff Petty A/c) Jagadhari
12	JH21	SP A/C Jhajjar
13	JH24	Civil Judge/CJM (Sheriff Petty A/c), Bahadurgarh, Jhajjar
14	JI57	Civil Judge/CJM (Sheriff Petty A/c) Jind
15	JI58	Addl. Civil Judge/CJM (Sheriff Petty A/c) Safidon
16	JI59	Addl. Civil Judge/CJM (Sheriff Petty A/c) Narwana
17	KA05	Civil Judge/CJM (Sheriff Petty A/c) Kaithal
18	KA06	Addl. Civil Judge/CJM (Sheriff Petty A/c) Guhla
19	KU38	Addl. Civil Judge/CJM (Sheriff Petty A/c) Shahabad, Kurukshetra
20	KU31	Civil Judge /CJM (Sheriff Petty A/c) Kurukshetra
21	KU34	Addl. Civil Judge/CJM (Sheriff Petty A/c) Pehowa
22	NA07	Civil Judge/CJM (Sheriff Petty A/c) Narnaul
23	NA08	Civil Judge/CJM (Sheriff Petty A/c) M/Garh
24	NA04	SP A/C Nuh
25	PA1	Sheriff Petty A/c Sirsa
26	PU33	Addl. Civil Judge/CJM (Sheriff Petty A/c) Kalka
27	RE4	Sheriff Petty A/c Kosali
28	RE1	Sheriff Petty A/c Rewari
29	RE31	Addl. Civil Judge/CJM (Sheriff Petty A/c) Bawal, Rewari
30	RO5	Civil Judge/CJM (Sheriff Petty A/c) Rohtak
31	SI3	Sheriff Petty A/c Sirsa
32	SI4	Sheriff Petty A/c Dabwali
33	SO04	Sheriff Petty A/c Sonapat
34	PL02	Civil Judge S.D. Samalkha (Panipat)
35	PU28	Civil Judge/CJM (Sheriff Petty A/c) Panchkula
36	CD01	Addl. Civil Judge/CJM SD (Sheriff Petty A/c) Charkhi Dadri

Annexure-‘I’
(Referred to in Para-2.7)
Statement showing net differences in respect of
Major Head 8782-Remittances 103-Forest Remittances

Sr. No.	Name of Division	Debit (in Rs.)	Credit (in Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	18483397	-
2.	Conservator of Forest, North Circle, Ambala	-	59501
3.	Divisional Forest Officer (T), Morni (Pinjore)	-	6258570
4.	Divisional Forest Officer (T), Yamuna Nagar	-	7030421
5.	Divisional Forest Officer (T), Ambala	12684272	-
6.	Divisional Forest Officer (T), Kurukshetra	-	5240055
7.	Divisional Forest Officer (T), Karnal	-	2287363
8.	Divisional Forest Officer (T), Sonapat	-	8044267
9.	Divisional Forest Officer (T), Kaithal	-	479492
10.	Conservator of Forest, South Circle, Gurugram	-	12412
11.	Divisional Forest Officer (T), Mohindergarh	1500016	-
12.	Divisional Forest Officer (T), Faridabad	-	38429280
13.	Divisional Forest Officer, Rohtak	5398343	-
14.	Divisional Forest Officer, Gurugram	24999575	-
15.	Conservator of Forest, West Circle, Hisar	-	321026
16.	Divisional Forest Officer (T), Sirsa	3354454	-
17.	Divisional Forest Officer (T), Jind	7402681	-
18.	Divisional Forest Officer (T), Hisar	-	29767
19.	Divisional Forest Officer (T), Bhiwani	-	3697739
20.	Divisional Forest Officer, (T) Charkhi Dadri	-	807242
21.	Divisional Forest Officer (P), Karnal	11909815	-
22.	Divisional Forest Officer (P), Kurukshetra	4016112	-
23.	Divisional Forest Officer (P), Yamuna Nagar	11580749	-
24.	Conservator of Forest, Training Circle, Pinjore, Panchkula	-	23064
25.	Conservator of Forest, Research Circle Pinjore, Panchkula	-	552361
26.	Conservator of Forest, Central Circle, Rohtak	-	104192

27.	Divisional Forest Officer, Community Forestry Project, Panipat	-	6150285
28.	Divisional Forest Officer, Community Forestry Project, Faridabad	-	643240
29.	Divisional Forest Officer (T), Panipat	-	962892
30.	Divisional Forest Officer, Jhajjar	-	10063121
31.	Divisional Forest Officer (M&E), Karnal	2084862	-
32.	Divisional Forest Officer (T), Mewat, Nuh	-	2715753
33.	Divisional Forest Officer (T), Rewari	3130989	-
34.	Divisional Forest Officer (T), Fatehabad	-	22621278
35.	Chief Wild Life Warden, Panchkula	-	82370
36.	Divisional Wild Life Officer, Panchkula	-	76864
37.	Divisional Wild Life Officer, Rohtak	-	8252289
38.	Conservator of Forest, Community Forestry Project, Ambala	-	85487
39.	Divisional Forest Officer, Community Forestry Project, Kurukshetra	3379503	-
40.	Conservator of Forest, Community Forestry Project, Circle Hisar	-	23378
41.	Divisional Forest Officer, Community Forestry Project, Bhiwani	87277	-
42.	Divisional Forest Officer, Community Forestry Project, Jatusana, Rewari	-	196708
43.	Divisional Forest Officer, Community Forestry Project, Hisar	-	272352
44.	Conservator of Forest, (M&E) Circle, Karnal	-	28914
45.	Divisional Forest Officer (T), Palwal	31325447	-
46.	Divisional Wild Life Officer, Gurugram	-	88693
47.	Divisional Wild Life Officer, Hisar	202187	-
48.	Divisional Forest Officer, Training Division, Sohna	-	121396
49.	Conservator of Forest, Working Plan Circle, Gurugram.	-	4375569
50.	Divisional Forest Officer, Training Division Pinjore	-	9129
51.	Divisional Forest Officer, Research Division, Pinjore	1118004	-
52.	Divisional Forest Officer, Seed Collection Division, Pinjore	-	359189
53.	Divisional Forest Officer (Production), Hissar	-	3015061

54.	Divisional Forest Officer (M&E), Hisar	-	96992
55.	Divisional Forest Officer, Eco-Tourism, Panchkula	2495	-
56.	Cyber Treasury	-	9964474
57.	Conservator of Forest Social Forestry, Ambala	-	571349
58.	Divisional Forest Officer, Community Project, Ambala	30412	-
59.	Conservator of Forest (Production) Circle, Karnal	-	3558
60.	Divisional Forest Officer, Eco-Tourism, Gurugram	-	200
Total		14,26,90,590	14,41,57,293

Net difference –Rs.14,66,703 Cr.

Annexure -'J'
(Referred to in Para- 2.8)

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

Sr. No.	Treasury Name	Month	Booked Amount as per Top Schedule (in Rs.)	Posted Figure	Amount of wanting B.T Challans (in Rs.)
1	AMBALA	May-2023	339438	Challan not received	339438
		Sept-2023	1861971	Challan not received	1861971
		Oct.-2023	21343000	Challan not received	21343000
		Nov.-2023	5000000	Challan not received	500000
		Jan.-2024	10373370	Challan not received	10373370
		Feb.-2024	2555497	175609512	-173054015
		March-2024	5407959	318280026	-312872067
2	BHIWANI	May-2023	500000	Challan not received	500000
		Oct.-2023	123188	Challan not received	123188
		Nov.-2023	5356	Challan not received	5356
		Dec.-2023	114773	Challan not received	114773
		Jan.-2024	192339072	Challan not received	192339072
		Feb.-2024	95707060	142623105	-46916045

		March-2024	230786	Challan not received	230786
3	CHANDIGARH	Oct.-2023	154877000	Challan not received	154877000
		Nov.-2023	2439000	194000	2245000
		Dec.-2023	7949000	Challan not received	7949000
		Jan.-2024	2441000	Challan not received	2441000
		Feb.-2024	224633793	Challan not received	224633793
		March-2024	307207000	Challan not received	307207000
4	CHARKHI DADRI	April-2023	8123127	Challan not received	8123127
		Sept.-2023	7694274	Challan not received	7694274
		Oct.-2023	3772000	Challan not received	3772000
		Jan.-2024	59726761	Challan not received	59726761
		Feb.-2024	58450741	Challan not received	58450741
5	FARIDABAD	Sept.-2023	759374	Challan not received	759374
		Nov.-2023	1059000	Challan not received	1059000
		Jan.-2024	187528	Challan not received	187528
		March-2024	5256445	Challan not received	5256445

6	GURUGRAM	Nov.-2023	1267785	Challan not received	1267785
		Jan.-2024	10689142	Challan not received	10689142
		Feb.-2024	143640272	Challan not received	143640272
		March-2024	11040095	Challan not received	11040095
7	FATEHABAD	Sept.-2023	22750	Challan not received	22750
		Oct.-2023	1853673	Challan not received	1853673
		Dec.-2023	132997	Challan not received	132997
		Jan.-2024	4239124	Challan not received	4239124
		Feb.-2024	29727568	Challan not received	29727568
		March-2024	243651	Challan not received	243651
8	HISAR	May-2023	27201352	Challan not received	27201352
		Sept.-2023	20435000	Challan not received	20435000
		Oct.-2023	90989000	Challan not received	90989000
		Dec.-2023	3081	Challan not received	3081
		Jan.-2024	383727690	Challan not received	383727690
		March-2024	23124075	33872537	-10748462

9	JHAJJAR	May-2023	235186556	Challan not received	235186556
		Sept.-2023	8330041	Challan not received	8330041
		Oct.-2023	227982683	Challan not received	227982683
		Nov.-2023	3355977	Challan not received	3355977
		Jan.-2024	51315325	Challan not received	51315325
		Feb.-2024	62245406	Challan not received	62245406
		March-2024	242748744	165341067	77407677
10	JIND	Sept.-2023	1999160	1630000	369160
		Jan.-2024	17863171	Challan not received	17863171
		March-2024	1736000	Challan not received	1736000
11	JAGADHARI	Nov.-2023	2747473	Challan not received	2747473
		Dec.-2023	551294	Challan not received	551294
12	KAITHAL	May-2023	37960	Challan not received	37960
		Nov.-2023	26735744	Challan not received	26735744
		Jan.-2024	1442536	Challan not received	1442536
		Feb.-2024	35714000	Challan not received	35714000

		March-2024	234689	Challan not received	234689
13	KARNAL	April-2023	46064	21064	25000
		May-2023	55692	Challan not received	55692
		Oct.-2023	419493	Challan not received	419493
		Dec.-2023	89973	Challan not received	89973
		Feb.-2024	607931	Challan not received	607931
14	NARNAUL	Sept.-2023	7691900	Challan not received	7691900
		Oct.-2023	67509	Challan not received	67509
		Nov.-2023	769830	Challan not received	769830
		Dec.-2023	446289	Challan not received	446289
		Jan.-2024	59976287	Challan not received	59976287
		March-2024	5850	Challan not received	5850
15	NUH	Sept.-2023	4332180	Challan not received	4332180
		Dec.-2023	7961900	Challan not received	7961900
16	PANIPAT	May-2023	451687	Challan not received	451687
		Sept.-2023	35874000	Challan not received	35874000

		Oct.-2023	1619000	Challan not received	1619000
		Nov.-2023	7672364	Challan not received	7672364
		Jan.-2024	40810000	15451000	25359000
		March-2024	943756	Challan not received	943756
17	PALWAL	Sept.-2023	685156	Challan not received	685156
		March-2024	234689	Challan not received	234689
18	PANCHKULA	May-2023	2744189	Challan not received	2744189
		Sept.-2023	150080246	Challan not received	150080246
		Oct.-2023	112551559	Challan not received	112551559
		Nov.-2023	10732169	Challan not received	10732169
		Dec.-2023	66989000	12241000	54748000
		Jan.-2024	828145349	828117000	28349
		March-2024	102279189	29988689	72290500
19	REWARI	May-2023	1653855	Challan not received	1653855
		Jan.-2024	97117380	Challan not received	97117380
		Feb.-2024	9279466	Challan not received	9279466
20	KURUKSHETRA	May-2023	651481	Challan not received	651481

		March-2024	7531689	Challan not received	7531689
21	ROHTAK	May-2023	200000	Challan not received	200000
		Sept.-2023	4684145	Challan not received	4684145
		Oct.-2023	2827453	Challan not received	2827453
		Jan.-2024	174204246	Challan not received	174204246
		Feb.-2024	87772297	Challan not received	87772297
22	SIRSA	Oct.-2023	3050081	1710643	1339438
		Jan.-2024	14688985	945896	13743089
		Feb.-2024	830528	679502	151026
		March-2024	25620000	Challan not received	25620000
23	SONIPAT	Jan.-2024	74820829	Challan not received	74820829
		Feb.-2024	25116585	Challan not received	25116585

Annexure - 'K'
(Referred to in Para- 2.8.1)

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

Sr. No.	Name of Division	Name of Treasury	Month	Head under which division prepared the bill and passed by treasury	Head under which division should have prepared the bill and passed by treasury	Amount (in Rs.)
1.	Provincial Division PWD(B&R) Faridabad	Faridabad	2/2024	8443-108-P W Division	8782-102-93-PW EPS	4083000
2.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	8/2014	2700-04-800-98	8782-102-93-PW EPS	25072434
3.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	1/2020	2700-04-800-98	8782-102-93-PW EPS	44881
4.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	1/2020	4701-07-789-99	8782-102-93-PW EPS	30680
4.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04-800-98	8782-102-93-PW EPS	2072015
6.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04-800-98	8782-102-93-PW EPS	252308
7.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04-800-98	8782-102-93-PW EPS	257107
8.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04-800-98	8782-102-93-PW EPS	130877
9.	Loharu Water Services (Mech)	Charkhi Dadri	6/2021	2700-04-800-98	8782-102-93-PW EPS	170274

	Division Charkhi Dadri					
10.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04- 800-98	8782-102- 93-PW EPS	148988
11.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04- 800-98	8782-102- 93-PW EPS	11010
12.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04- 800-98	8782-102- 93-PW EPS	203818
13.	Loharu Water Services (Mech) Division Charkhi Dadri	Charkhi Dadri	6/2021	2700-04- 800-98	8782-102- 93-PW EPS	50115

Annexure -‘L’
(Referred to in Para-3.1)
Treasury/Sub Treasury inspected during the year 2023-24.

Sr. No.	Name of Treasury	Name of Sub Treasury
1.	Ambala	Barara, Mulana
2.	Bhiwani	Siwani, Bhiwani Khera
3.	Charkhi Dadri	Bhadra
4.	Chandigarh & Cyber	-----
5.	Delhi	-----
6.	Faridabad	-----
7.	Fatehabad	Bhatu Kalan, Jakhal
8.	Gurugram	Farukh Nagar, Pataudi
9.	Hisar	Narnaud, Uklana
10.	Jagadhari	Bilaspur, Sadaura, Radaur
11.	Jhajjar	Matanhail, Beri
12.	Jind	Narwana, Uchana, Safidon
13.	Kaithal	Guhla, Kalayat, Dhand
14.	Karnal	Indri, Nilokheri, Tarori
15.	Kurukshetra	Shahbad, Ismailabad, Pehowa
16.	Narnaul	Ateli, Nangal Chaudhary
17.	Nuh	Punhana, Taura
18.	Panchkula	Kalka, Barwala
19.	Panipat	Israna, Samalkha
20.	Palwal	Hodel
21.	Rewari	Kosli
22.	Rohtak	Sampla, Kalanaur
23.	Sirsa	Rania, Ellenabad
24.	Sonepat	Kharkhoda, Gohana

Annexure – 'M'
(Referred to in Para-3.2.1)
Outstanding Paras of Treasury Inspection reports

Sr. No.	Name of Treasury	Outstanding paras as on 31-03-2023	Addition during 2023-24	Clearance during 2023-24	Outstanding paras as on 31-03-2024
1	Ambala	27	5	8	24
2	Bhiwani	23	15	11	27
3	Chandigarh	11	6	7	10
4	Cyber Chandigarh	1	1	1	1
5	Charkhi Dadri	12	13	6	19
6	Delhi	1	4	1	4
7	Faridabad	16	8	7	17
8	Fatehabad	20	7	6	21
9	Gurugram	10	14	4	20
10	Hisar	20	4	4	20
11	Jagadhari	24	9	9	24
12	Jhajjar	15	14	1	28
13	Jind	19	10	9	20
14	Kaithal	20	5	5	20
15	Karnal	18	7	6	19
16	Kurukshetra	19	9	3	25
17	Narnaul	21	7	8	20
18	Nuh	22	16	11	27
19	Palwal	10	6	1	15
20	Panchkula	9	5	5	9
21	Panipat	13	8	4	17
22	Rewari	8	5	3	10
23	Rohtak	18	8	1	25
24	Sirsa	26	6	12	20
25	Sonepat	18	13	5	26
		401	205	138	468

Annexure- 'N'

(Referred to in Para- 3.2.2)

Statement showing name of Treasuries which did not submit first reply or submitted after three months

Sr. No.	Name of Treasury	Receipt of first reply
1	Chandigarh	Received after 1 month
2	Charki Dadri	
3	Fatehabad	
4	Hisar	
5	Jagadhari	
6	Kaithal	
7	Panipat	

Annexure-'O'**(Referred to in Para- 3.9 (A))****Overpayment on account of disbursement of /Pension/Family Pension/Gratuity/Misc Payment**

Name of Treasury/Sub-Treasury	Name of Pensioner / Family Pensioner	PPO No.	Excess payment (in Rs.)
Ambala	Baljinder Kaur	11135602556025	9978
	Jagiro Devi	1115112987112987	6849
	Guljaro Devi	11135787457874	8385
Mulana	Rukmani	11149941099410	33193
	Maya Ram Dheeman	1116139759139759	16622
Barada	Maya Devi	11124173541735	6899
	Kamla Devi	11136875868758	181990
Chandigarh	Maya Devi	11138860288602	280552
	Pushpa Rani	1115113440113440	338295
	Murti Devi	11137028670286	144490
Fatehabad	Kamla Devi	11124727047270	9001
	Ram Murti	1116147395147395	8039
	Savitri Devi	1115134538134538	10526
Hisar	Saroj Devi	1115114673114673	132366
Narnaud	Santosh Kumari	11125020850208	5443
	Kanta Devi	11149528395283	17294
Jagadhari	Kiran Bala	14173144531445	10075
Palwal	Shyam Wati	1115115761115761	229082
	Ranviri	1115136351136391	80901
	Guddi	1115133252133252	79272
	Santosh Devi	111233808033880	530969

	Rohit Kumar	14171822018220	83025
Hodal	Kamla Devi	1114101042101042	398696
	Rajesh Kumar	11136609666096	228224
Panchkula	Parkash Devi	11148672686726	419879
	Sumitra Devi	1114109626109626	341347
Panipat	Santosh Devi	36799-F/HR	908137
	Rajwati	14120537805378	234348
	Dayawati	123544-S/HR	914865
Israna	Isro Devi	1116147979147979	29089
	Rampati Devi	14136231562315	94262
Rewari	Dhan Parkasho	11138669786697	3245
	Gaytri Devi	1114108395108395	18931
	Jagriti Devi	1114102529102529	7067
	Lali Devi	11149966099660	12235
	Santosh Devi	11136335363353	10241
	Bimla Devi	1115133585133585	6235
	Bimla Devi	11138148381483	3584
Faridabad	Manju Devi	11123674136741	6464
	Laxmi Sharma	1116153739153739	43249
Farukh Nagar	Mamta Devi	1420316871316871	22447
Beri	Sumitra Devi	1116156539156539	134360
Safidon	Shanti Devi	1115116115116115	7956
	Shamo Devi	11123121531215	10087
	Rajni Valiya	1115117714117714	51132
Kurukshetra	Ratan Kaur	1116142922142922	11589

Shahabad	Ratan Kaur	11135439354393	5418
Ismailabad	Balkar Singh	1114112506112506	8817
	Dayalo Devi	1116137917137917	210972
Pehwa	Paramjeet Kaur	1116147589147589	5046
	Dayalo Devi	1116136177136177	10179
Sampla	Maya Devi	11138284782847	6119
	Suresh Kumari	1116138249138249	45554
	Hari Singh	1116142810142810	15268
	Satvanti Devi	1115130622130622	6170
Kalanaur	Usha	1116142414142414	19109
Sirsa	Asha	1116145270145270	11322
	Darshna Devi	11124890448904	13102
	Raj Kumari	11135866458664	7674
Elanabad	Raj Bala	1115113717113717	47572
Rania	Rajwanti Devi	1116141963141963	11147
		TOTAL	65,64,382

Annexure-'P'
(Referred to in Para- 3.9-B)

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

Name of Treasury/Sub-Treasury	Name of Pensioner / Family Pensioner	PPO No.	Less payment (in Rs.)
Ambala	Avinash Kaur	11149838098380	6879
Chandigarh	Keshav Gupta	11138527985279	105857
Fatehabad	Kamla Devi	1115133465133465	62807
	Prem	11137018670186	3304
Uklana	Bimla	11148324083240	4247
	Krishna Devi	1115151148151148	41088
Panchkula	Yashoda	1416151335151335	194149
	Balvinder Kaur	14219591195911	88387
Panipat	S L Mittal	70996-S/HR	65862
	Hawa Singh	11111636716367	14303
	Neeru Bala	11148591785917	77997
	Ram Kumar	1115132727132727	6387
Rewari	Ramesh Devi	1116143442143442	5653
Faridabad	Pushpa Goyal	153372-S/HR	159958
Jind	Sumitra Devi	11100375003750	61744
	Shakuntala	11124992749927	45532
Safidon	Murti Devi	1115130777130777	9407
		Grand Total	9,53,561

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2024**

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