SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Annual Review

Report on the Working of Treasuries

2025-26

सत्यमेव जयते
ગુજરાત સરકાર
Government of Gujarat

Government of Gujarat

Preface

Treasuries are important institutions of the State, through which all the cash transactions of the Government are carried out. Treasuries are required to adhere to the codes, manuals and administrative procedures prescribed by the State Government from time to time. Deviation from these will adversely affect the financial accountability.

The Annual Review on the working of the Treasuries in the State of Gujarat is prepared by the Office of the Principal Accountant General (Accounts & Entitlement), Gujarat, Rajkot, as per the instructions contained in Paragraph 20.17 of the Comptroller and Auditor General's Manual of Standing Orders (Accounts & Entitlement) Vol.-I.

The deficiencies observed in the initial accounts rendered by the Treasuries during the checking of accounts for the preparation of Monthly Civil Accounts and those found during the Inspection of Treasuries by my Office have been consolidated and brought out in the form of an "Annual Review on the Working of Treasuries".

This review comprises of four chapters:

Chapter 1: Introduction.

Chapter 2: Defects noticed during Compilation and Verification of the Accounts.

Chapter 3: Defects and other Irregularities noticed during Inspection of the Treasuries / Sub-Treasuries.

Chapter 4: Observations on Information Technology, Infrastructure and others during inspection of the Treasuries.

The purpose of the review is to highlight the important and persistent irregularities / deficiencies noticed in maintenance and submission of the accounts and in the functioning of the Treasuries / Sub-Treasuries. Out of 34 Treasuries, 32 Treasuries, 5 Pension Payment Offices and 2 Pay and Accounts Offices were inspected during the year 2025-26. Observations are based on test checks and records provided to us.

The review is further intended to draw the attention of the State Government and Departmental authorities to the overall working of the Treasuries, and thereby to bring about improvement in their system, to act as a robust financial management mechanism for ensuring good governance.

I welcome views and comments from the readers, on this publication, which would help to increase the utility of the review.

(Himanshu Dharmadarshi)
Principal Accountant General (A&E) Gujarat

Date: 30 June 2026
Place: Rajkot (Gujarat)

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The Utilisation Certificates of ₹7977.23 crore are awaited as of March 2026 against the Grant-in-Aids after expiring the specified period of one year.

Paragraph 2-c

2,655 AC bills amounting to 104.60 Crore for the period from August 2000 to December 2025 are still pending as on 31.03.2026 for submission of DC bills

Paragraph 2.1

36 PD/PL Accounts in respect of 17 Treasuries were inoperative for more than three years as on date 31 March 2025.

Paragraph 3.4.1

534 Paragraphs in respect of 70 Inspection Reports are outstanding as on date 31 March 2026.

Paragraph 3.2

86 Pension Payment Orders were missing in 10 District Treasury Offices during the Inspection period.

Paragraph 3.5.1

Total 103 cases were found during the Inspection period where additional Quantum of Pension (ADP) has not been made to eligible family pensioners.

Paragraph 3.5.3

Total 634 cases of overpayment of ₹36.5 Crore to pensioners were noticed in 28 Treasuries. Out of which ₹ 20.7 Crore is still pending to be recovered.

Paragraph 3.5.5

Chapter 1
Introduction

1.1 Overview

The Directorate of Accounts and Treasuries (DAT) was established in May 1960 as a separate Directorate under Finance Department of the State Government. The Treasuries and Sub-Treasuries in Government of Gujarat as well as Pay and Accounts Offices at Ahmedabad and Gandhinagar are functioning under the administrative control of the DAT, Gandhinagar. The key function of the DAT is as follows:

Key Functions:

- Timely payment of claims against Government from various Government departments.
- Timely payment of pension and other retirement benefits to pensioners of the State, Central, Panchayat, Grant in Aid institutions and Freedom fighter.
- Facilities to credit various taxes and duties in local banks. Sale of stamp papers and stamp tickets (same day disposal).
- Pay fixation and verification of employees of the State Government and Panchayat.
- Verification of stocks and stores of panchayats & State Government offices.
- Refund of money deposits in Government, Maintenance of Central Government Group Insurance Scheme's Accounts of All India Service officer. Maintenance of consolidated Account of State Government Group Insurance Scheme.
- Maintenance & settlement of Accounts of House Building Advance to the State Government Employees through H.D.F.C.

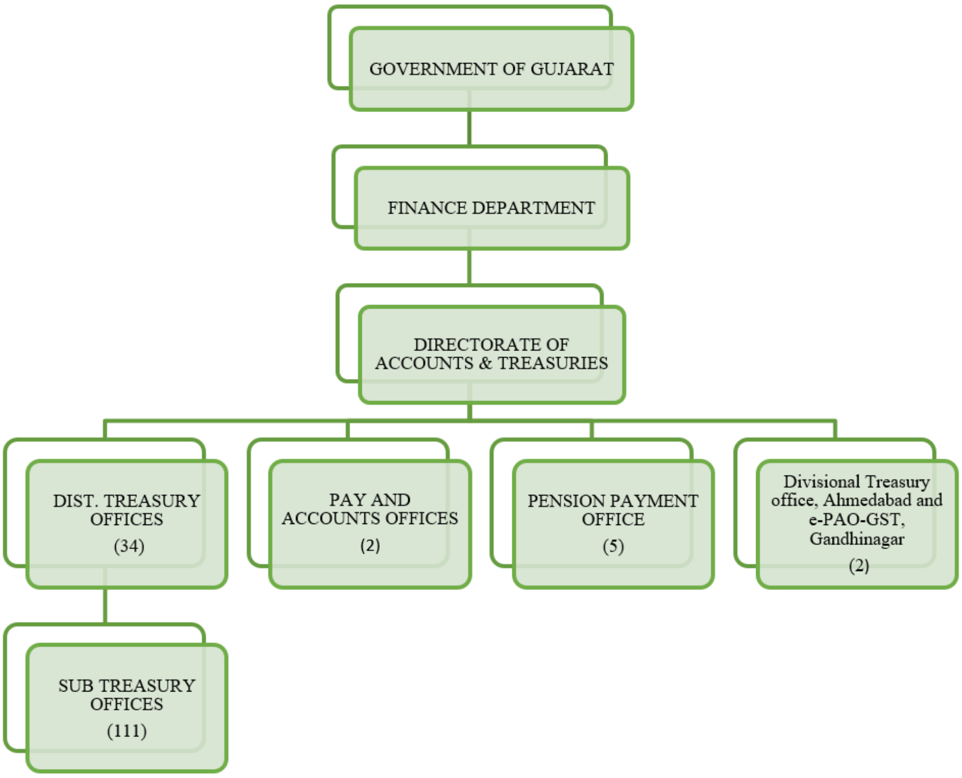
The work of local inspection of Treasuries, Gujarat has been entrusted to the Accountant General (A&E) with effect from 1st April 1991 in terms of the Comptroller & Auditor General of India's Office Circular No. OBM/91 dated 13 February 1990. The inspection of office of the Directorate of Accounts and Treasuries has been entrusted to the Accountant General (A&E) Rajkot with effect from 2013-14 in terms of the Comptroller & Auditor General of India's office Circular No. 99 SMU/20/2012 dated 25th March 2013 to ensure the correctness and validity of books/ records/ vouchers and quality of internal controls over financial reporting. The Directorate of Accounts and Treasuries also conducts inspections every year.

1.2 Organisational Set-Up

The control and monitoring of the working of Treasuries is vested with Directorate of Accounts and Treasuries under over all administrative control of the Finance Department. There are **34** Treasuries each located at the District Head Quarter and **111** Sub-Treasuries working under Treasuries of the Gujarat State. In addition to this, there are two Pay and Accounts Offices at Ahmedabad and Gandhinagar and five Pension Payments Offices, each one at Ahmedabad, Gandhinagar, Vadodara, Rajkot and Surat and one Divisional Treasury office at Ahmedabad and one e-PAO-GST, Gandhinagar, under the control of the Directorate of Accounts and Treasuries.

The list of District Treasuries and Sub-Treasuries is given in '**Annexure-1**'.

The hierarchical structure of the Department of Accounts and Treasuries is as follows:



1.3 Position of Treasury Staff

1.3.1 Staff in Position in Treasury

The Treasury officer is responsible to compile the accounts of receipts and payments of the District Treasury and consolidate the accounts rendered by the Sub-Treasury under his/her control and submits monthly accounts to the Office of the Principal Accountant General (A&E). All the Treasuries and Sub Treasuries are fully computerised and staff trained. The position of the Treasury staff is shown in the table below:

Sr. No	Treasury	Sanctioned Strength	Men in position
1	Junagadh	60	45
2	Porbandar	25	21
3	Valsad	54	38
4	Ahwa-Dang	13	8
5	Jamnagar	54	35
6	Bharuch	54	34
7	Narmada	37	25
8	Bhavnagar	73	51
9	Gandhinagar	52	36
10	Mehsana	72	47
11	Surat	63	42
12	Navsari	46	30
13	Ananad	54	39
14	Vadodara	73	45
15	Dahod	42	28
16	Kutch-Bhuj	67	38
17	Godhra	45	28
18	Surendranagar	59	44
19	Ahmedabad	100	64
20	Kheda	57	34
21	Amreli	50	35
22	Patan	41	34
23	Palanpur	49	27
24	Rajkot	78	57
25	PAO Ahmedabad	43	28
26	PAO Gandhinagar	100	46
27	Tapi	43	32
28	Himmatnagar	51	39
29	Gir-Somnath	46	22
30	Botad	33	21
31	Chhota-Udepur	50	25
32	Mahisagar	50	26
33	Morbi	35	22
34	Dev Bhumi Dwarka	39	20
35	Aravalli	45	34
36	P.P.O/Ahmedabad	75	47
37	P.P.O/Gandhinagar	44	29
38	P.P.O/Vadodara	51	37
39	P.P.O/Surat	39	30
40	P.P.O/Rajkot	44	35
41	Div.T.O/Ahmedabad	29	22
42	Vav-Tharad	35	18

1.4 Computerisation

1.4.1 Status of Computerisation of Treasuries.

All the State Treasuries and Sub Treasuries are fully computerised**.**

1.4.2 Areas of Computerisation where further improvement is required.

I. Birthdates of Pensioners/Family pensioners are not available in IFMS system

As per resolution[1]The age proof should be kept in custody with the pension disbursing authority, i.e. District Treasury/Pension Payment Office. The non-availability of date of birth of a pensioner may result in Additional Quantum of Pension (ADP).

Scrutiny of Pension Ledger Entitlement Report of Civil Pensioners / Family Pensioners through IFMS, revealed that, the detail regarding date of birth was not recorded in IFMS. Hence, the ADP Start & Modified Report was not generated correctly through IFMS. The number of cases of pensioners / family pensioners whose date of births were not available is tabulated below:

Sl. No.	Treasury	No. of Pensioners of which Date of Birth is not available	Sl. No.	Treasury	No. of Pensioners of which Date of Birth is not available
1	Ahmedabad PPO	09	12	Mehsana	08
2	Amreli	08	13	Morbi	05
3	Anand	05	14	Nadiad	01
4	Aravalli	10	15	Narmada	05
5	Bhavnagar	08	16	Navsari	05
6	Chhota udepur	08	17	Patan	08
7	Dahod	01	18	Porbandar	15
8	Gandhinagar PPO	06	19	Rajkot PPO	10
9	Gir-Somnath	05	20	Surat	09
10	Jamnagar	12	21	Surendra Nagar	29
11	Kutchh-Bhuj	06	22	Valsad	05
				Total	**178**

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to record the date of birth of pensioners/family pensioners in IFMS.

1.4.3 Availability of necessary infrastructure

The necessary infrastructure (i.e. Computers, Internet connectivity, Scanners, Digital signature Certificate etc.) is available in existing IFMS, but e-sub vouchers functionality is yet to be implemented. It was intimated by the Directorate of Accounts & Treasuries that necessary infrastructure in this regard would be made available in IFMS-III (New IFMS) which is under development.

[1] As per Resolution No. PGR/1009/4/P dated 27.07.2009 issued by the Finance Department, Government of Gujarat, read with Memorandum No. K-38/37/08/P & W (A) dated 21.05.2009 issued by Ministry of Personnel, Public Grievance and Pensions, Department of Pension & Pension Welfare, New Delhi.

1.5 Implementation of OIOS for Treasury Inspection

The office of the Pr. Accountant General (A&E), Gujarat has taken up the Treasury Inspections through 'One IA&AD One System' (OIOS). 32 Treasuries, along with their respective Sub Treasuries, have been successfully inspected through OIOS. During Treasury inspection, the audit teams were able to issue Requisitions for Record, Audit Enquires and Audit Observations through OIOS platform by attaching the necessary Key Documents with the help of OIOS mobile app. After completion of the Audit, Inspection Reports are generated and issued to Auditee entities through OIOS only. Treasury Inspection Headquarters (TI-HQ) section of this office is now operating in a fully Computerised environment by implementing digitization of Treasury Inspections through OIOS.

Chapter 2
Defects noticed during compilation and verification of accounts

General

The monthly accounts of the Government of Gujarat are compiled and consolidated from the accounts submitted by the 34 treasuries (including 111 sub-treasuries), 161 Public Works & Irrigation Divisions, 73 Forest Divisions, PAO Ahmedabad and PAO Gandhinagar. The functions relating to local inspection of 34 treasuries and 111 sub-treasuries are vested with the Principal Accountants General (A&E) as per the authority under Section 18 of the C&AG's [DPC] Act 1971.

a) Annual Receipts and Payment of the Treasuries for the financial year 2025-26:

The details are shown in **'Annexure-2'**

b) Month-wise vouchers received the year 2025-26:

The details of the month-wise number of Vouchers received from the Treasuries during the year 2025-26 are shown in 'Annexure-3'.

c) Status of Grant-in-Aid Bills:

The Gujarat Financial Rules 1971 stipulates that, for the grants released for specific purposes 'Utilization Certificates (UCs)' should be obtained by the Departmental Officers concerned from the grantee institutions. After verification, the UCs should be forwarded to Office of the Principal Accountant General (A&E) within the period specified in the sanction/release order or otherwise within 12 months from the date of their release.

Provisions regarding clearance of Utilization Certificates: Paragraph 16.8 of the Manual of Standing Orders (Accounts & Entitlements) Volume-1 provides that unless Government otherwise rules it, every grant made for a specified object is subject to the implied conditions-

i. That if no time limit has been fixed by the sanctioning authority the grant will be spent upon that object within a reasonable time (i.e., within one year from the date of issue of the letter sanctioning the grant) and
ii. That any portion of the amount which is not ultimately required for expenditure upon that object will be surrendered.

The Utilisation Certificates of **₹7977.24 Crore** are awaited as of March 2026 against the Grant-in-Aids after expiring the specified period of one year. Treasury wise details are given as under:

Treasury	**Items**	**Amount**
Ahmedabad	158	759850596
Amreli	31	397387703
Anand	39	448017780
Aravalli (Modasa)	44	375128148
Banaskantha(Palanpur)	72	249937673
Bharuch	105	579355982
Bhavnagar	55	500124453
Botad	9	152307829
Chhotaudepur	388	821778299
Dahod	172	1121466122
Dangs(Ahwa)	26	11541754
Devbhumi Dwarka	9	15532351
Gandhinagar	1063	67200161522
Gir Somnath (Veraval)	9	44310085
Jamnagar	83	31036869
Junagadh	43	12930196
Kheda	37	500751964
Kutch(Bhuj)	46	416970154
Mahisagar (Lunawada)	59	485754560
Mehsana	20	55024573
Morbi	17	22897736
Narmada(Rajpipla)	53	444227236
Navsari	230	872454246
Panchmahal(Godhra)	182	575146401
Patan	69	110558105
Porbandar	23	15874654
Rajkot	132	707186808
Sabarkantha(Himmatnagar)	80	55929436
Surendranagar	85	407971288
Surat	398	705583285
Tapi(Vyara)	100	595115426
Vadodara	73	675977257
Valsad	96	404094804
TOTAL	4006	79772385295

The Government may set up a system for timely submission of the utilisation certificates.

2.1 Pending and abnormal delay in submission of Abstract Contingent Bills from Treasuries.

According to Rule 211 of the Gujarat Treasury Rules, 2000, the drawing officers are required to furnish the Detailed Contingent Bills (DC Bills) in respect of all Abstract Contingent Bills (AC Bills) within three months from the date of drawl of AC Bills to the Principal Accountant General (A&E). Non submission of DC Bills along with sub-vouchers against AC Bills is a financial irregularity.

A certificate in the prescribed form written by the drawing officers in his own handwriting and duly signed by him should be obtained on the body of each abstract bill before such bills are enfaced for payment. The Treasury Officer/Sub-Treasury Officer will be held personally responsible for passing such a bill in the absence of such a certificate.

Further, as per instructions contained in Circular dated 06/01/2006 issued by the Finance Department, Government of Gujarat, the Treasury Officers/PAOs are required to obtain DC Bill in Form-46 from the DDO/ Controlling Officers to watch the timely submission of DC Bills against all AC Bill and positively sent to A.G. (A&E).

In addition, the Treasury Officer, before passing any fresh AC bill should also verify the correctness/truthfulness of such certificate and must ensure about the non-pendency of DC bills by verifying the details of pending DC bill from the Principal Accountant General (A&E) Gujarat's website i.e. https://cag.gov.in/ae/gujarat/en

The Departments having large unadjusted AC Bills as of March 2026 after expiring the specified period are as under:

Sl. No.	Department	No. of Items	Amount (₹)
1	Education Department	1058	49,63,85,904
2	Home Department	354	20,48,08,426
3	Tribal Development Department	241	17,33,64,069
4	Panchayats, Rural Housing and Rural Development Department	669	10,89,87,931
5	Social Justice and Empowerment Department	142	2,69,86,670
6	Revenue Department	36	1,72,53,963
7	General Administration Department	34	86,25,918

Further, 2,655 AC bills amounting to 104.60 Crore for the period from August 2000 to December 2025 are still pending as on 31.03.2026 for submission of DC bills. **(Annexure- 4).**

The Director of Accounts and Treasuries may instruct all Drawing Officers (DDOs) for timely submission of the DC bills and may ensure to comply with provisions of extant rules in true spirit for the sound financial management.

2.2 Misclassification in depiction of Pensionary Charges/ Other Retiral Benefits

During review of the accounts for the Financial Year 2025–26, it has been observed that the Home and Urban Development and Urban Housing Departments have booked expenditure incurred towards payment of Pensionary Charges/Other Retiral Benefits (Leave Encashment) to their retired officers of All India Service cadres, amounting to **₹50,04,550/-** in their departmental Service Major Heads instead of MH 2071 / MH 2075/ MH 2035. The provisions contained in LMMHA stipulates that the Major Heads "2071-Pensions and Other Retirement benefits", "2075-Miscellaneous General Services" and Major head "2235-Social Security and Welfare" are to be used for recording of any type of pensionary charge.

Furthermore, as per Rule 32(7) of the Gujarat Civil Services (New Contributory Pension Scheme) Rules 2024 notified on 15 March 2024, the pensionary charges may be classified under the Major Heads other than 2071, 2075, and 2235 in case the amount of government's contribution for the last three months before the original date of superannuation is paid separately in addition to the salary by debiting the expenditure to the head of pay. Details of the above-mentioned expenditures are appended below –

Sl. No.	Name of Deptt. which booked the expenditure	Voucher no. and date	Major Head	Amount
1	Home Department	700 22.08.2025	2055	₹2445500/-
2	Urban Development and Urban Housing Department	22 02.06.2025	4217	₹2559050/-
Total:				**₹50,04,550/-**

The Director of Accounts & Treasuries may issue instructions to all Drawing and Disbursing Officers (DDOs) and Treasury Officers to ensure that pensionary charges and other retirement benefits should be booked under the prescribed Major Heads (i.e. MH 2071/2075/2235) and strengthen scrutiny at the treasury level to prevent recurrence.

2.3 Misclassification of Grant-in-Aid as Capital Expenditure

In compliance with IGAS-2, Grants-in-aid should be recognized as Revenue Expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India.

However, in violation of the above provision of IGAS-2, various departments of Government of Gujarat have booked the expenditures of **₹10,963.33 Crore** pertaining to Grants-in-Aid under Capital Heads of Account instead of concerned Revenue Heads during the year 2025-26. Details of above expenditure are appended below: -

Sl. No.	Grant No.	Major Head	Amount (in Crore)
1.	39	4210	2147.22
2.	95	4210	2.31
3.	96	4210	112.47
4.	2	4401	15.35
5.	4	4403	7.00
6.	5	4435	21.21
7.	95	4810	5.25
8.	96	4810	30.00
9.	108	4810	10.61
10.	46	4055	458.11
11.	9	4202	1035.08
12.	95	4202	48.63
13.	96	4202	398.11
14.	98	4202	334.27
15.	102	4217	93.09
16.	106	4235	5.11
17.	52	5053	78.35
18.	90	5225	7.12
19.	90	5425	247.50
20.	35	4059	15.31
21.	47	4059	30.94
22.	73	4059	3.00
23.	89	4059	2.00
24.	46	4216	509.15
25.	96	4216	88.75
26.	96	4225	306.55
27.	95	4225	6.52
28.	92	4225	5.22
29.	50	4853	10.00
30.	51	5452	574.90
31.	95	5452	3.75
32.	96	5452	73.00
33.	9	4070	1.55
34.	35	4070	3.41
35.	61	4070	0.75
36.	76	4070	0.28
37.	93	4070	0.02
38.	90	4075	57.13
39.	40	4211	632.82
40.	67	4215	1000.00
41.	95	4215	150.00
42.	96	4215	300.24
43.	57	4250	113.68
44.	79	4250	52.43
45.	84	4250	142.38
46.	23	4408	73.41
47.	96	4408	9.50
48.	35	4515	276.98
49.	95	4515	9.25
50.	96	4515	47.12
51.	19	5475	277.50
52.	96	4425	5.00
53.	49	4851	29.00
54.	90	4859	86.90
55.	49	4875	796.27
56.	6	5051	144.96
57.	75	5051	63.78
58.	26	4406	3.09
		Grand Total (₹):	**10963.33**

The Director of Accounts & Treasuries may advise all departments and treasuries to strictly follow IGAS-2 provisions and ensure that Grants-in-Aid are classified under the appropriate Revenue Heads unless specifically authorized otherwise.

2.4 Classification of Nil Payment Vouchers as Capital Expenditure

The classification of expenditure as Capital or Revenue is broadly determined on basis of the following conditions: -

i. Capital expenditure may be generally defined as expenditure incurred with the object of either increasing assets of a material and permanent character or of reducing liabilities.

ii. It is inherent in the definition of capital expenditure that the assets produced should belong to the authority incurring the expenditure.

iii. Expenditure by Government on grants-in-aid to local bodies or institutions for the purpose of assets creation which will belong to these local bodies or institutions are not classified as capital expenditure in the books of the grantor.

iv. Expenditure on a temporary asset cannot ordinarily be considered as expenditure of capital nature.

In addition, Grant-in-aid can be given only to a person or a public body or an institution having distinct legal entity. One department of the Government cannot sanction grant-in-aid to another department. An organization set up by a government resolution or by an executive order that does not have separate legal status of its own and functions only as an arm of the Government, cannot be given any grant.

Transfer of fund in PD/PLA account through Nil Payment Voucher is a mechanism to transfer grant-in-aid, loan or capital contribution to a public body or an institution having distinct legal entity.

During review of the accounts for the Financial Year 2025–26, it has been observed that various departments of the Government of Gujarat have transferred **₹15213.32 Crore** to undermentioned PD/PLA account of various authorities through Nil Payment Vouchers and booking the expenditure under Capital Heads of Accounts. This is in violation of the provisions of Rule 30 of the Government Accounting Rules 1990 (GAR), which lay down the criteria for classification of expenditure under the Capital and Revenue Sections of the Consolidated Fund, besides provisions of the Gujarat Appropriation Act which authorize only payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Gujarat for the services of the financial year ending on the thirty-first day of March. This issue of misclassification of revenue expenditure as capital expenditure has already been communicated to the concerned departments by this office for information and necessary correction by proposing Transfer Entry.

Sl. No.	Name of Department	PD/PLA Account (Receiver of the money)	Major Head under which Expenditure booked	Amount (₹ In Crore)
1.	Narmada, Water Resources, Water Supply and Kalpsar Department	Gujarat Water Supply Sewerage Board	MH 4810	55.01
2.	Department of Animal Husbandry	Various District Development Officers appointed under Section 161 of Gujarat Panchayats Act 1993	MH 4403	1.50
3.	Health and Family Welfare Department	Chief Engineer Project Implementation Unit	MH 4210	3017.63
4.	Narmada, Water Resources, Water Supply and Kalpsar Department	Accounts Officer of Various District Panchayat under Panchayat Irrigation Circle	MH 4702	74.39
5.	Health and Family Welfare Department	Chief Engineer Project Implementation Unit	MH 4810	39.53
6.	Narmada, Water Resources, Water Supply and Kalpsar Department	Various District Development Officers appointed under Section 161 of Gujarat Panchayats Act 1993	MH 4702	109.48
7.	Urban Development & Urban Housing Department	CEO, Gujarat Municipal Finance Board and Add. CEO, Gujarat Urban Development Mission	MH 4217	2930.29
8.	Panchayat, Rural Housing and Rural Development Department	Various District Development Officers appointed under Section 161 of Gujarat Panchayats Act 1993,	MH 4059	15.57
9.	Roads and Building Department	Various District Development Officers appointed under Section 161 of Gujarat Panchayats Act 1993,	MH 5054	7177.16
10.	Narmada, Water Resources, Water Supply and Kalpasar Department	Various District Development Officers appointed under Section 161 of Gujarat Panchayats Act 1993	MH 4701	244.59
11.	Finance Department	Joint Director Project Management Unit (PMU), Finance Department, Gandhinagar	MH 5475	401.30
12.	Finance Department	Joint Director Project Management Unit (PMU), Finance Department, Gandhinagar	MH 5475	767.00
13.	Revenue Department	Chief Executive Officer, GSDMA, Gandhinagar	MH 4250	35.00
14.	Industries & Mines Department	Gujarat Industrial Development Corporation (GIDC)	MH 4875	344.87
Total:				**₹15213.32**

The Director of Accounts & Treasuries may direct Treasury Officers to verify the nature of expenditure before admitting Nil Payment Vouchers and ensure compliance with Rule 30 of GAR, 1990 regarding Capital and Revenue classification.

2.5 Non-adherence to Provisions of Section X of Account Procedure related to "Secret Service Advances”

During review of the accounts for the Financial Year 2025–26, it has been observed that Home (Police) Department, Govt. of Gujarat has booked **₹9.29 Crore** related to Secret Service Advances under classification 2055-00-001-01-00-41-00 and has not furnished the Certificate mandatory as per rule 177(4) i, of Section X (Account Procedure related to Secret Service Money) of Account Procedure.

Provisions related to Rule 177(4) i, of Section X (Account Procedure related to Secret Service Money) of Account Procedure are depicted below: -

"The Deputy Inspector-General concerned will audit every year (for periods of approximately one year) the secret service grant of every District or Railway Superintendent of Police in his charge. This audit should be carefully carried out to see that only this audit, the Deputy Inspector-General will furnish the following certificate to the Accountant General:

> *'I hereby certify that the amount expended by.., from his grant for Secret Service in the year ending 31st of March……… was Rs............................., which included a sum of Rs. ………………… met from Permanent Advance but not recouped before 31st of March..., and the balance in hand on the said 31sr of March ……………was Rs.. and that this balance was surrendered by short drawing in the first bill presented during the year and I declare that the interests of public service required that the above payment should be made out of Secret Service Funds and that they were properly so made.'*

A copy of this certificate should be embodied in the Inspection notes of the Deputy Inspector General for the information of the Inspector General and the Superintendent of Police. Similarly, an audit of exactly same line will be carried out by the Inspector General in regard to the grants maintained by the Commissioner of Police and the Deputy Inspectors General of Police and a certificate may be furnished to the Accountant General."

The Director of Accounts & Treasuries may pursue the concerned department for timely submission of the mandatory certificate prescribed under Rule 177(4)(i) and establish a monitoring mechanism for compliance.

2.6 Misclassification of Expenditure incurred towards payment of Salary, DA, and other allowances, as Capital Expenditure”

During review of the accounts for the Financial Year 2025–26, it has been observed that Narmada, Water Resources, Water Supply and Kalpsar Department, Govt. of Gujarat has booked expenditure incurred towards payment of Salary, Dearness Allowances and other such payments of **₹21.09 Crore** in Capital Expenditure Heads, MH 4700, in place of corresponding Revenue Head, which is against norms of accounting classification, contained in Rule 30, of GAR 1990.

The classification of expenditure as Capital or Revenue is broadly determined on the basis of the following conditions: -

i. Capital expenditure may be generally defined as expenditure incurred with the object of either increasing assets of a material and permanent character or of reducing liabilities.

ii. It is inherent in the definition of capital expenditure that the assets produced should belong to the authority incurring the expenditure.

iii. Expenditure by Government on grants-in-aid to local bodies or institutions for the purpose of assets creation which will belong to these local bodies or institutions are not classified as capital expenditure in the books of the grantor.

iv. Expenditure on a temporary asset cannot ordinarily be considered as Expenditure of Capital Nature.

Above-mentioned misclassification has been communicated to Concerned Department for corrective action. However, no reply has been received yet.

The Director of Accounts & Treasuries may issue suitable instructions to Concerned Department and Treasury Offices to ensure that salary and establishment-related expenditure is invariably booked under the appropriate Revenue Heads and not under Capital Heads.

2.7 Wrong Inclusion of Transaction under GPF (State)-2025-26

General Provident Fund Accounts of Class-IV employees of Gujarat State are being maintained by the Directorate of Pension and Provident Fund (DPPF), Gandhinagar. Un-posted Amount of GPF Class-IV are noticed during the year 2025-26. The details are as under: -

Sl. No.	Name of the Treasury/PAO	Amount ₹
1.	Ahmedabad	118726
2.	Bhavnagar	10000
3.	Nadiad	15000
4.	Palanpur	19500
5.	Patan	62000
6.	Surat	20000
7.	Surendranagar	25000
8.	Valsad	15000
	TOTAL	**285226**

The unposted items must be credited to their proper account, so that there are no missing credits in the subscriber’s accounts.

2.8 Misclassified GPF vouchers/schedules under the "MH 8009 -other than Class-IV" with correct Head

These items were misclassified under the M.H 8009-other than Class IV**.** These items have been rectified and accounted for under the correct heads of account during the year 2025-26. Their details are shown in **Annexure-5.**

The Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure the correct classification of accounts.

2.9 Unreconciled Net (Dr.) Differences of Reserve Bank Deposits (State) Between Treasuries and Banks.

Reconciliation of figures between VDMS (Verified Date Wise Monthly Statement) received from Treasuries, PAOs and Liaison Officer, Mumbai and Delhi and schedule of DMS received from the RBI Ahmedabad is done every month. After the reconciliation, discrepancy if any is forwarded to the RBI, Ahmedabad for the settlement. After receiving the discrepancies statement, the RBI, Ahmedabad adjusts and settles the discrepancies in subsequent months. This is only book adjustment and makes no accounting effect.
The Un-reconciled Net differences of Reserve Bank Deposits (State) between Treasuries and Banks up to the month of March 2026 is ₹**4.90** Crores (Cr).

The Director of Accounts and Treasuries may take necessary action to reconcile the difference at the earliest.

2.10 Matters Relating to the PAO Offices

2.10.1 PAO-Ahmedabad: 2025-26

61 Outstanding Audit Objections having money value **₹20,40,91,370/-** has been intimated by the Resident Audit Officer, PAO/Ahmedabad. The Director of Accounts and Treasuries may ensure the clearance of outstanding Audit Objections.

2.10.2 PAO-Gandhinagar:2025-26

1. **259** outstanding audit objections of general contingent bills of money value **₹ 2,56,76,32,241/-** has been intimated by O/o the Resident Audit Officer, PAO/ Gandhinagar.
2. **20** outstanding audit objections of detailed contingent bills (DC) of money value **₹ 9,25,23,926/-** has been intimated by O/o the Resident Audit Officer, PAO/ Gandhinagar.
3. **12** outstanding audit objections of non-recovery of professional tax of money value **₹ 18,600/-** has been intimated.

4. **83** general audit objections of money value **₹ 7,90,02,325/-** have been raised and 52 objections of money value **₹ 10,27,17,319/-** have been settled during the year 2025-26.

The Director of Accounts and Treasuries may ensure the clearance of outstanding Objections.

2.11 Differences in the amounts remitted by Public Works Divisions (Requisition for correction of accounts) & acknowledged by Treasuries and issue of huge number of correction slips by Treasury Offices.

The details of all 161 PW Divisions, which have differences in the amount remitted by PW Divisions and acknowledged by the treasuries are as given below:

Sl. No.	VLC Code & Name of Division	Remittance	Cheque
1.	001 - City R&B Dn. Ahmedabad	-17,60,586.00	30,94,85,260.00
2.	002 - District R&B Dn. Ahmedabad	-37,11,086.87	52,31,74,239.00
3.	003 - Store R&B Dn. Ahmedabad	16,22,332.00	15,18,41,520.00
4.	004 - R&B Dn. Bhuj	-1,96,94,168.22	47,69,41,190.00
5.	005 - R&B Dn. Mehsana	-1,31,10,247.67	25,27,38,838.00
6.	006 - R&B Dn. Palanpur	-40,95,065.00	17,37,45,730.00
7.	007 - R&B Dn. Himmatnagar	2,19,24,063.00	34,36,12,653.00
8.	008 - Kheda R&B Dn. Nadiad	-31,30,246.48	7,95,69,124.40
9.	009 - Dang R&B Dn. Ahwa-Dang	2,61,29,724.00	12,05,47,898.00
10.	010 - City R&B Dn. Rajkot	5,09,708.71	6,64,50,913.00
11.	011 - R&B Dn. Jamnagar	6,355.00	6,98,13,951.00
12.	012 - R&B Dn. Surendranagar	-4,89,156.00	79,58,634.00
13.	013 - Medical R&B Dn. Ahmedabad	10,75,289.00	6,26,97,058.00
14.	014 - Navrangpura R&B Dn. Ahmedabad	-1,41,17,929.00	13,45,92,233.00
15.	015 - R&B Dn. Amreli	-9,20,013.00	18,39,22,262.00
16.	016 - R&B Dn. Bhavnagar	15,098.50	10,75,19,487.00
17.	017 - R&B Dn. Junagadh	900.00	5,32,48,012.00
18.	018 - R&B Dn. No. 1 Surat	-3,15,314.70	11,85,43,173.11
19.	019 - R&B Dn. Navsari	-56,289.26	45,76,41,057.77
20.	020 - Surat Electrical R&B Dn. Surat	43,78,561.00	5,63,96,509.00
21.	021 - R&B Dn. Godhra	2,65,29,749.00	27,76,29,910.00
22.	022 - R&B Dn. Bharuch	-8,15,743.00	1,29,15,33,468.00
23.	023 - Road Project Dn. Rajkot	-4,217.00	-768.00
24.	025 - C.P.Dn. No.1 Gandhinagar	1,53,56,324.88	14,85,79,593.00
25.	026 - C.P.Dn. No. 2 Gandhinagar	-21,33,05,114.00	60,58,18,402.50
26.	027 - C.P.Dn. No.3 Gandhinagar	5,11,363.25	4,96,25,117.00
27.	029 - Capital Project Dn. No. 4 Gandhinagar	-22,76,261.55	37,67,59,377.00
28.	030 - Capital Project Electrical R&B Dn. Gandhinagar	40,72,678.69	8,24,30,475.43
29.	031 - Sachivalaya Complex Ele. R&B Dn. Gandhinagar	-1,50,91,154.25	1,52,27,342.00
30.	032 - Electrical R&B Dn. No. 1 Ahmedabad	1,92,681.83	6,21,68,330.00
31.	033 - Electrical R&B Dn. No. I Vadodara	6,67,811.17	6,70,43,984.02
32.	034 - Electrical R&B Dn. Rajkot	12,80,231.34	2,96,00,395.79

Sl. No.	VLC Code & Name of Division	Remittance	Cheque
33.	035 - Director of Parks & Gardens Dn. Gandhinagar	-7,71,930.00	3,70,80,730.00
34.	036 - Central Work-Shop R&B Dn Ahmedabad	27,989.86	8,69,889.75
35.	037 - Mech. R&B Dn. Rajkot	-6,789.00	1,66,883.00
36.	038 - Mech. R&B Dn. Ahmedabad	17,99,960.00	7,41,89,173.00
37.	041 - Drilling R&B Dn. Ahmedabad	-19,21,636.00	12,33,654.00
38.	043 - Expressway Dn. No. 1 Ahmedabad	nil	2,09,027.00
39.	044 - National Highway R&B Dn. No. 1 Ahmedabad	2,82,845.00	30,32,89,797.73
40.	045 - National Highway Dn. Gandhidham	23,467.00	7,81,15,566.00
41.	046 - District R&B Dn. Rajkot	-29,33,644.42	3,47,62,391.00
42.	047 - N.H. Dn. Rajkot	30,600.00	3,89,71,685.00
43.	049 - National Highway Dn. Bharuch	9,68,850.00	13,39,315.00
44.	051 - Expressway Dn. No. 3 Vadodara	nil	nil
45.	054 - District R&B Dn. Vadodara	9,90,129.63	65,56,58,972.00
46.	055 - Mech. R&B Dn. Vadodara	35,06,217.80	27,24,055.65
47.	056 - City R&B Dn. Vadodara	35,177.00	32,99,87,629.00
48.	058 - Expressway Dn. No. 4 Ahmedabad	nil	nil
49.	059 - Ele. R&B Dn.No.2 Ahmedabad	4,66,982.00	6,52,51,870.00
50.	060 - High Court Electrical R&B Dn. Ahmedabad	600.00	3,97,99,122.00
51.	061 - State Road Project Dn. I Rajkot	nil	1,76,39,383.00
52.	063 - State Road Project Dn. Vadodara	nil	19,18,721.00
53.	064 - High Court (R&B) Dn. Ahmedabad	300.00	17,21,37,875.00
54.	065 - R&B Dn. Dahod	-40,30,418.00	30,47,69,391.00
55.	066 - Anand R&B Dn. Anand	64,456.00	9,12,73,611.00
56.	067 - R&B Dn. Valsad	-12,11,513.00	1,74,61,524.00
57.	068 - R&B Dn. Rajpipla	26,48,790.00	12,19,24,105.00
58.	069 - R&B Dn. Patan	84,792.00	16,91,90,197.00
59.	070 - R&B Dn. Porbandar	44,546.00	6,10,67,556.00
60.	071 - National Highway Dn. Godhra	2,01,204.00	13,97,557.00
61.	072 - Kadana Dn. No. 1 Diwada colony	2,11,58,382.15	7,73,24,905.00
62.	073 - Salinity Control Dn. Bhuj	-1,61,73,148.00	1,16,91,528.00
63.	074 - Ukai Dn. No. 1 Ukai	-7,64,57,372.30	58,10,41,469.54
64.	075 - U.L.B.C. Invest Dn. No. 2 Valod	93,69,272.23	43,59,57,816.00
65.	076 - U.R.B.C. Dn. Ankleshwar	14,66,537.00	74,98,632.38
66.	077 - Dharoi Headworks Dn. Dharoi Colony	1,21,63,593.54	25,94,28,396.06
67.	078 - S.S.S.C. Dn. No.1 Himmatnagar	1,373.00	98,53,794.00
68.	079 - Irrigation Mech. Dn. No. 2 Ukai	1,10,649.00	3,29,296.00
69.	080 - Sujlam Suflam Dn No. 2 Visnagar	-1,34,973.00	1,08,64,281.00
70.	081 - Dharoi Canal Dn. No. 3 Visnagar	-39,222.91	4,04,23,130.00
71.	083 - D'ganga Project Canal 1 M'colony	5,96,574.00	1,74,40,463.00
72.	084 - D'ganga canal Invest.-1 Valsad	14,793.00	8,51,77,464.00
73.	087 - D'ganga Canal Dist Dn. No.3 Balitha Vapi	-5,77,846.10	11,62,00,902.00
74.	088 - Panam Irri. Dn. Godhra	-3,54,032.00	6,73,86,756.00
75.	089 - Panam Project Dn. Godhra	86,91,740.00	15,30,02,580.00
76.	090 - Nadiad Irrigation Dn. Nadiad	80,33,313.50	1,61,71,146.60
77.	091 - Anand Irrigation Dn. Anand	11,052.00	1,19,10,940.00
78.	092 - Petlad Irrigation Dn. Petlad	1,16,894.00	11,41,41,905.00

Sl. No.	VLC Code & Name of Division	Remittance	Cheque
79.	093 - Irrigation Mech. Dn. No. 5 Ahmedabad	2,60,739.94	35,52,319.67
80.	094 - Irrigation Dn. Ahmedabad	-80,194.38	1,14,74,949.00
81.	095 - Irrigation Earthan Dam Dn. Ahmedabad	1,31,611.19	1,33,408.00
82.	097 - Irri. Project Dn. Modasa	7,25,173.56	5,17,24,710.34
83.	099 - Deesa Irrigation Dn. Deesa	-1,12,43,870.00	5,51,13,033.00
84.	101 - Und Irrigation Dn. Jamnagar	-4,51,391.00	5,44,55,943.00
85.	104 - Shedhi Irri. Dn. Nadiad	1,36,14,695.00	3,04,24,885.34
86.	105 - Drainage Dn. Navsari	6,372.53	74,21,869.00
87.	106 - Drainage Dn.No. 2 Surat	27,02,406.37	5,52,58,302.00
88.	107 - Soil Survey Dn. Surat	33,950.00	1,89,492.00
89.	108 - Irrigation Project Dn. Junagadh	2,19,17,559.00	3,68,92,672.00
90.	109 - Irrigation Project Dn. Rajkot	-56,62,928.00	5,47,22,135.00
91.	111 - I.P.Dn. No. 4 Rajpipla	63,10,571.00	12,90,17,886.00
92.	113 - W.R.I. Dn. Ahmedabad	2,08,658.00	45,22,546.00
93.	114 - Irrigation Dn. Botad	-44,32,161.00	4,93,35,850.00
94.	117 - Irri. Project Dn. Bhavnagar	1,800.00	21,42,321.00
95.	122 - Dahod Irri. Dn. Dahod	-15,03,520.00	5,12,65,352.00
96.	123 - K.R.B.C. Dn. Surat	1,81,27,606.00	11,39,28,843.00
97.	124 - Surat Canal Dn. Surat	6,08,00,657.59	7,39,74,617.98
98.	125 - Ambika Dn. Navsari	19,368.00	10,90,66,487.00
99.	126 - Irrigation Dn. Bhavnagar	nil	3,95,49,811.00
100.	128 - Irrigation Dn. Rajkot	1,58,423.05	80,31,424.00
101.	129 - Irri. Dn. Jamnagar	39,879.25	1,23,60,706.00
102.	130 - M.I.P. Dn. Ankleshwar	9,31,758.00	3,79,59,897.31
103.	133 - VER-II Project Dn. Vyara	2,60,898.15	35,32,11,825.00
104.	134 - Irrigation Mech. Dn. No. 4 Ahmedabad	20,19,153.11	1,34,37,007.00
105.	135 - Irrigation Dn. Amreli	1,92,115.81	5,73,12,061.00
106.	136 - Irrigation Dn. Himmatnagar	26,75,669.31	27,10,09,261.64
107.	137 - Vadodara Irrigation Dn. Vadodara	10,31,06,476.20	9,64,46,039.07
108.	138 - Geri Dn. Vadodara	-42,241.00	1,51,26,842.00
109.	139 - Hydrolic Dn. (Gotri) Vadodara	5,900.00	39,44,263.00
110.	140 - North Gujarat Research Dn. Gandhinagar	-24,26,06,317.00	18,59,877.00
111.	141 - South Gujarat Research Dn. Surat	1,46,01,396.30	7,49,678.45
112.	142 - Saurashtra Research Dn. Rajkot	3,66,889.00	6,40,990.00
113.	145 - Kutch Irrigation Dn. Bhuj	1,33,18,971.10	31,00,237.00
114.	146 - Kutchh Irrigation Const. Dn. Bhuj	-16,07,09,029.00	1,37,31,226.00
115.	147 - Irrigation Mech Dn. No. 7 Ahmedabad	28,26,735.82	84,42,809.37
116.	148 - Irrigation Mech Dn. No. 1 Vadodara	-6,02,601.17	1,10,37,346.67
117.	152 - Engineering Geologiocal Dn. Vadodara	-1,01,502.00	nil
118.	153 - Engineering Geological W.R.I. Dn. Rajkot	-	71,474.00
119.	154 - Ground Water (SIP) Dn. Rajkot	nil	53,226.00
120.	155 - Soil Survey Dn. Rajkot	nil	nil
121.	162 - W.R.I. Dn. Bhuj	-47,775.00	1,00,76,872.95
122.	164 - Irrigation Mech. Dn. No. 6 Rajkot	nil	4,30,488.00
123.	165 - Irrigation Mech. Dn. No. 3 Gandhinagar	21,72,543.12	69,68,225.00
124.	166 - Irrigation Project Dn. Junagadh	nil	4,77,14,969.00
125.	167 - W.R.I. Dn. Palanpur	-2,50,401.00	99,833.00
126.	170 - Project Construction Dn. No. 4 Rajkot	48,571.00	19,88,52,703.00

Sl. No.	VLC Code & Name of Division	Remittance	Cheque
127.	171 - Surendranagar Irrigation Division, Rajkot	1,90,011.00	4,01,96,976.00
128.	180 - R&B Dn.No. 2 Surat	-3,05,735.40	93,57,14,467.20
129.	181 - P.A.O.N.W.R.&W.S. Dn. Gandhinagar	20,359.95	11,73,497.60
130.	182 - Irrigation Project Dn. No. 2 Bodeli	7,25,902.94	29,25,32,029.97
131.	183 - Sipu Project Dn. Palanpur	1,28,54,585.00	5,74,30,271.00
132.	186 - Irrigation Mech. Store -1 Vadodara	1,00,04,156.00	1,62,00,894.76
133.	188 - Drainage Dn. Gandhinagar	-34,284.00	6,32,351.00
134.	189 - Salinity Control Dn. Porbandar	10,53,012.00	8,24,57,381.00
135.	192 - P.S.I. Dn. Anjar	-68,680.00	23,704.00
136.	193 - Soil Survey Dn. Gandhinagar	13,037.63	1,25,901.00
137.	195 - Sujlam Suflam Dn. No. 1 Gandhinagar	nil	1,32,25,892.00
138.	198 - Tapi R&B Dn. Vyara	86,278.00	31,55,52,855.00
139.	199 - Project Implementation Unit Navsari	21,600.00	3,389.00
140.	200 - Project Implementation Unit No. 1 Bhavnagar	3,320.00	nil
141.	201 - Project Implementation Unit-2 Vadodara	-	1,08,01,569.00
142.	202 - Mahisagar R&B Dn. Lunawada	12,38,545.00	16,45,00,175.00
143.	203 - R&B DIVISION GIR SOMNATH	-1,83,18,877.00	44,43,64,760.00
144.	204 - R&B DIVISION BOTAD	32,265.00	5,34,80,540.00
145.	205 - R&B Dn. Modasa	30,535.00	17,78,62,671.00
146.	206 - R&B Dn. Morbi	3,06,653.00	37,42,03,760.00
147.	207 - Irrigation Dn. Morbi	895.00	1,55,25,504.00
148.	208 - S.P.S.D.&Q.C.Dn. Jamnagar	nil	63,206.00
149.	209 - R&B Division Chhotaudepur	21,07,634.00	93,00,25,838.00
150.	210 - R&B Division Devbhoomi Dwarka	1,42,620.00	8,16,43,871.00
151.	211 - Gir Somnath Irrigation Dn Veraval	1,76,70,852.00	-13,40,80,631.00
152.	212 - Salinity Control Dn Jamkhambhaliya	22,97,176.00	11,41,56,804.00
153.	213 - Bhadbhut Project Dn No. 1, Bharuch	-3,63,99,096.00	6,86,721.00
154.	214 - Mahsana Ele. (R&B) Dn. Mahsana	nil	11,19,79,995.00
155.	215 - Bhavnagar Ele. (R&B) Dn. Bhavnagar	-1,231.00	91,55,456.00
156.	216 - Bhavnagar Ele. (R&B) Dn. Himmatnagar	nil	3,71,25,734.00
157.	217 - Bhavnagar Ele. (R&B) Dn. Junagadh	14,61,042.00	2,06,72,626.00
158.	218 - Bhavnagar Ele. (R&B) Dn. Godhra	600.00	6,02,49,636.00
159.	219 - Bhavnagar Ele. (R&B) Dn. Kutch-Bhuj	4,90,15,192.00	2,61,66,093.00
160.	220 - Bhavnagar R&B Dn. Vav-thrad	1,65,690.00	74,32,86,524.00
161.	221 - State Road Project div. Mehsana	nil	9,17,60,824.00

The Director of Accounts and Treasuries may instruct all Treasury Officers and PW Divisions to look into irregularities while booking the amount under an appropriate head and in accordance with purpose for which the receipt /expenditure occurred.

Chapter 3
Defects And Other Irregularities Noticed in the Records During Inspection of the Treasury Offices and Sub-Treasury Offices.

3.1 Treasuries / Sub-Treasuries Inspected During the Year 2025-26

There are 34 Treasuries, 5 PPOs, and 2 PAOs to be inspected. Out of these 32 Treasuries, 5 PPOs and 2 PAOs have been inspected during the year 2025-26 for the Audit period 2024-25, and the Inspection reports have been sent to the Director of Accounts and Treasuries and the concerned Treasury Offices for compliance. Treasuries inspected during the year 2025-26 are shown in **Annexure - 6.** The details of officers who held charges of the Treasuries are shown in **Annexure-7.**

3.2 Outstanding Paragraphs of Inspection Reports

The matter regarding the settlement of pending Inspection Reports is regularly pursued with the Director of Accounts and Treasuries and the concerned Treasury Offices. There are 534 outstanding Paragraphs as of 31st March 2026. The list of outstanding Paragraphs of Inspection Reports up to the year 2024-25 is given in **Annexure-8.**

3.3 Improper / Non-Maintenance of Records

3.3.1 Discrepancy in Cardex

While inspecting the Cardex Cards and Cardex Register in the cheque branch, non-adherence to the mandatory procedures on each & every Cardex Card of DDOs was noticed as detailed below:

A. Prescribed Mandatory Procedures: -

1. There should be a round seal of the Office.
2. The Cardex Card should be authorised by the concerned competent authority.
3. Signature by the Treasury Officer

B. Instances of Non-adherence to Mandatory Procedures: -

Common types of irregularities	Number of DDOs	Treasury
Photo of DDO not attested (No Stamp)	08	PAO Ahmedabad (2), PAO Gandhinagar (2), Div. Treasury Ahmedabad (4)
No Round seal on the photograph	04	Div. Treasury Ahmedabad
Signature of TO not found on Cardex	01	Div. Treasury Ahmedabad
Total	**13**	

The Director of Accounts and Treasuries may give necessary instructions to all the Treasury Officers to ensure compliance with the prescribed procedures.

3.3.2 Discrepancy in Service Books

The service book is an important record containing all the information relating to an employee. It also contains the history of events that occurred during an employee's career. Future benefits depend on the record available in the service book, so up-to-date maintenance of the service book should be the top priority of an organisation.

While reviewing Service Books (SB) at Treasuries, PPO and PAO, some discrepancies were noticed as stated below:

Type of Irregularities	Abd Div. Try	Dahod	Gnr PAO	Kutch Bhuj	Mahi-sagar	Surat	Vadodara	Vadodara PPO
E.L balances wrongly credited/	1				2	1	3	1
Declaration of Hometown not found		3			1			2
HPL balance was wrongly credited		3	1		1	2		
Medical certificate not found					1			
Nomination not found/updated		1		2	2			2
Family details not found								1
Service verification not available in the Service Book			1					
Total	**1**	**7**	**2**	**2**	**7**	**3**	**3**	**6**

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure compliance with the extant rules / prescribed procedures.

3.4. Irregularities noticed in accounts during the inspection of various treasuries

3.4.1 Personal Deposit / Personal Ledger Accounts

Personal Deposits are maintained in the treasuries in the nature of banking accounts. These are commonly known as Personal Ledger (PL) Accounts or Personal Deposit (PD) Accounts. A PL/PD Account is opened after concurrence with the Accountant General (A&E), except where the PD Accounts are created by law or rules having the force of law for discharging liabilities arising out of special enactments.

Status of PD Accounts:

i. Inoperative PD/PL Accounts

As per Paragraph 02 of Circular No. TJR/102008/O-1006/Z dated 03.06.2009, issued by the Finance Department, Government of Gujarat, the Treasury Officer shall take action to close the PD/PL accounts if they remain inoperative for more than three years.

During the review of PD/PLA data of various treasuries, it was noticed that 27 PD/PLA accounts with a balance of ₹159.28 Crore were inoperative for more than three years, as detailed below:

Sr. No	Treasury Name	Number of inoperative PD/PL accounts	Balance in the Account as on 31/03/2025 (Amount in ₹)
1	Ahmedabad	2	8,12,80,517.11
2	Amreli	4	15,31,21,793.51
3	Aravalli	3	5,59,74,373.65
4	Bhavnagar	1	7,69,54,474.00
5	Botad	1	6,65,606.00
6	Chhotaudepur	2	6,300.00
7	Dahod	2	24,25,08,096.00
8	Dang-Ahwa	1	7,000.00
9	Jamnagar	4	1,51,795.00
10	Porbandar	1	1,25,231.33
11	Narmada	2	8,77,39,88.30
12	Kutch-Bhuj	4	7,12,42,596.47
13	Mahisagar	1	39,04,63,914.00
14	Mehsana	1	80,450.00
15	Rajkot	2	5,66,203.88
16	Surat	4	52,05,73,311.00
17	Vadodara	1	25,13,248.00
	Total	**36**	1,59,62,34,909.95

The Government may issue necessary instructions to the Director of Accounts and Treasuries to close all inactive PD Accounts and credit the balance held by the Government.

ii. Minus balance in Deposit Accounts

According to Rule 398 of the Gujarat Treasury Rules 2000, withdrawals shall not exceed the balance at credit in the Deposit Account.

Scrutiny of the current balances under closed and running PD Accounts for the year 2024-25 revealed that three closed and five running accounts have negative balances, as shown in the tables below. The minus balance indicates that there was no provision in the IFMS to prevent the Administrator from incurring an overdraft.

Minus Balances in closed PD/PL Accounts

Sl. No.	Treasury	PD/PLA Name	End Date	Last Balance
1	Ahmedabad	Gujarat Primary Education Tribunal	17/10/2025	-495
2	Ahmedabad	Gujarat State Road Transport Corporation, Code 2	03/01/2026	-13994
3	Gandhinagar	Principal Govt. Higher Secondary School Sector-16 Gandhinagar	30/01/2025	-5495
		Total		**-19984**

Minus/adverse Balances in running PD/PL Accounts

Sl. No.	Treasury	PD/PLA Name	Balance
1	Ahmedabad	Judge Labour Court, P.W.A. Ahmedabad	-464326.52
2	Anand	8443 Cd 105 Criminal Court Deposit PLA Of Civil Judge, Anand	-499.10
3	Bharuch	C J J D & J.M.F.C Hansot	-150323.00
4	Chhotaudepur	The Principal District Judge, Chhotaudepur	-50000.00
5	Dwarka	Additional District Court, Khambhaliya	-330226.00
		Total	**-995374.62**

The Director of Accounts and Treasuries may take necessary steps to modify the IFMS to prevent overdrawls by the Administrator.

iii. Balances lying in closed PD/PL Accounts

The scrutiny of the closed PD/PL Accounts report for the year 2024-25 also revealed that the following 14 closed PD/PL Accounts have balances lying idle for a long period.

Sl. No.	Treasury	PD / PLA No.	PD/PLA Name	End Date	Last Balance
1	Ahmedabad	PD087	H/M. Narsinh Bhagat Hostel, A	02/12/2025	400
2	Ahmedabad	PD114	Supt State Home For Women Odhav A	17/10/2025	5159
3	Chhota Udepur	0101	District Panchayat Vadodara	21/05/2025	3000
4	Dahod	8448-TDO-0009	TDO Sanjeli	07/07/2015	24200000
5	Dwarka	DDO	Acct. Officer Dist. Panchayat Devbhumi Dwarka	30/09/2025	3000
6	Gandhinagar	ECOLOGY	Gujarat Ecology Commission Gandhinagar	11/12/2025	484

Sl. No.	Treasury	PD / PLA No.	PD/PLA Name	End Date	Last Balance
7	Mehsana	PD1004	Dist. Comndt. Home Guards. Mehsana	26/04/2019	2342.29
8	Mehsana	PD1007	Civil Surgeon (C.H.) Mehsana	08/07/2025	34250
9	Morbi	J07 JM MALIYA (M)	Civil Judge (JD) & JMFC Maliya M.	31/03/2015	1191874
10	Morbi	T14TDO TANKARA	Not Available	31/08/2014	34483715
11	Narmada	PD005	Prin. ITI - Pratapnagar	26/12/2005	3000
12	Palanpur	PF008	8336.Dhanera. Municipality	31/12/2015	2159060
13	Palanpur	CCD012	Civil Judge JMFC Vadgam	31/12/2015	5000
14	Palanpur	PD017	Govt Hospital Deesa B.K Palanpur	23/02/2024	7491
			TOTAL		62098775.29

The Director of Accounts and Treasuries may issue necessary instructions to all Treasury Officers to credit the amount lying in closed PD/PL Accounts back to the Government.

iv. Differences between PD/PLA Accounts with AG, Treasury office and Administrator as on 31/03/2025

As per Paragraph 8 of Circular No. TJR/102008/O-2006/Z dated 03.06.2009 issued by the Finance Department, Government of Gujarat, the Treasury Officer shall reconcile the PD/PL Accounts with the Accountant General's office & the Administrator as per the prescribed time schedule.

On review of the PD/PL Accounts of Treasuries, it was noticed that there were differences between the balance of the Treasury Office and the Accountant General Office in 465 PD/PL Accounts of thirty-one (31) treasuries and differences between the Treasury office and the Administrator in 606 PD/PLA Accounts of thirty-two (32) treasuries as on 31 March 2025. Details are given in Annexure-09 and Annexure-10, respectively.

The Director of Accounts and Treasuries may take necessary action to reconcile the differences.

3.4.2 Minus balance in Earnest Money Deposit (EMD) Accounts.

The IFMS project, a fully Computerised system, has been implemented since 2009-10 to improve the accuracy of initial accounts and the financial management of the State Government.

Scrutiny of Earnest Money Deposit Accounts during the inspection, it was noticed that there were 11 EMD Accounts related to 09 treasuries had a minus balance under the closing balance column as detailed below:

Sl. No.	Name of Treasury	Name of EMD Accounts	Classification		Closing Balance
			Major Head	Minor Head	
1.	Bharuch	Election Deposit (Panchayat)	8443	121	-3044.00
2.		Election Deposit (State)	8443	121	-25750.00
3.	Bhuj-Kutch	Not Available	8443	121	-25000.00
4.	Jamnagar	Under Tenancy Deposit....	8443	101	-9888.40
5.		Deposits In Connection With Elections Panchayats	8443	121	-3159.00
6.	Junagadh	8443-00-117-00 Work Done For Public Bodies	8443	117	-1505007.00
7.	Naidad-Kheda	Work Done For Public Bodies	8443	117	-5518522.40
8.	Surendranagar	Other Revenue Deposit	8443	101	-2598120.00
9.	Valsad	Revenue Tenancy Deposit	8443	101	-1469260.00
10.	Veraval-Gir Somnath	Other Revenue Deposits	8443	101	-3122058.00
11.	Vyara-Tapi	Security Deposit	8443	103	-2275975.00
				TOTAL	**-16555783**

These should be analysed by the Director of Accounts and Treasuries for early clearance and settlement.

3.4.3 Incorrect Mapping of Sub-heads code under various Major Heads in IFMS

As per Article 150 of the Constitution of India, read with Rule 3 and Rule 4 of the Government Accounting Rules, 1990, the accounts of the State are required to be maintained strictly in the form and classification prescribed by the Comptroller and Auditor-General of India. Any deviation from the prescribed head-of-account classification, including incorrect or incomplete mapping in IFMS, is not permissible.

Test check of records relating to Major Head 8449, 8550, 8658 and 8009 during the financial year 2025-26 revealed that the mapping of sub-head code in the Integrated Financial Management System (IFMS), as mentioned in the table below, was not in conformity with the corresponding mapping maintained in the office of the Pr. Accountant General (A&E) as well as in the Budget Document of the Government of Gujarat, which may result in reconciliation differences between the two systems.

Sr. No	Classification as per the Budget and AG	Sub Head Nomenclature	Sub Head Code In IFMS	Sub Head Code as Per Budget Document
1.	8449 00 105 11	Gujarat State Development Loans	01	11
2.	8449 00 120 00	Private Donation and Contribution Fund	01	00
3.	8449 00 120 11	Miscellaneous Deposits	02	11

Sr. No	Classification as per the Budget and AG	Sub Head Nomenclature	Sub Head Code In IFMS	Sub Head Code as Per Budget Document
4.	8449 00 120 12	Economic Development Corporation	03	12
5.	8449 00 120 13	Gujarat State Road Transport Corporation	04	13
6.	8449 00 120 14	Tribal Development Corporation	05	14
7.	8449 00 120 15	Gujarat Rural Housing Corporation	06	15
8.	8449 00 120 16	Gujarat State Water Supply Sewerage Board	07	16
9.	8449 00 120 17	Film Development Corporation	08	17
10.	8449 00 120 18	Chief Minister Relief Funds	09	18
11.	8449 00 120 19	Gujarat Maritime Board	10	19
12.	8449 00 120 20	Gujarat Land Development Corporation	11	20
13.	8449 00 120 21	Gujarat Industrial Development Corporation	12	21
14.	8449 00 120 22	Gujarat Mineral Development Corporation	13	22
15.	8449 00 120 23	Gujarat Petrochemical Corporation Ltd	14	23
16.	8449 00 120 24	Gujarat Housing Board	15	24
17.	8449 00 120 25	Gujarat Dairy Development Corporation	16	25
18.	8449 00 120 26	Gujarat Electricity Board	17	26
19.	8449 00 120 27	Gujarat State Fertilizer Corporation	18	27
20.	8449 00 120 28	Gujarat Communication and Electronics Ltd	19	28
21.	8449 00 120 29	District Rural Development Agency	20	29
22.	8449 00 120 54	Gujarat Tourism Corporation	21	54
23.	8449 00 120 56	Water Resources Development	22	56
24.	8550 00 103 12	Survey operations	01	12
25.	8550 00 103 11	Other Advances	02	11
26.	8550 00 104 11	Dangs Advances	01	11
27.	8658 00 102 11	Treasury Suspense	01	11
28.	8658 00 102 12	Objection Book suspense	02	12
29.	8658 00 102 13	Unclassified suspense	03	13
30.	8658 00 102 14	Other transactions	04	14
31.	8009 01 101 11	For other than class IV Government Servants	01	11
32.	8009 01 101 12	For class IV Government Servants	02	12
33.	8009 01 101 13	For Divisional Accountant`s Provident Fund	03	13
34.	8009 01 102 11	Contributory Provident Fund	01	11
35.	8009 01 102 12	Workmen Contributory Provident Fund	02	12
36.	8009 01 104 11	All India Service Provident Fund	01	11
37.	8009 60 103 11	Provident Fund of the Staff, including Primary Teachers of the District School Boards	01	11
38.	8009 60 103 12	General Provident Fund of P.W.D. work-charge employees	02	12

Sr. No	Classification as per the Budget and AG	Sub Head Nomenclature	Sub Head Code In IFMS	Sub Head Code as Per Budget Document
39.	8009 60 103 13	Contributory Provident Fund of Gujarat Housing Boards	03	13
40.	8009 60 103 14	General Provident Fund of Daily Wages Employees	04	14

The incorrect and incomplete mapping of sub-heads can lead to misclassification of receipts and payments and incorrect depiction of figures in the Finance Accounts. Such discrepancies adversely affect the accuracy and reliability of accounting data and complicate the reconciliation process with Pr. AG (A&E) and may result in delays in the settlement of differences and finalisation of accounts.

The Director of Accounts and Treasury may review the coding of all sub-heads in IFMS, along with the budget document, and take corrective steps to align the sub-head codes in IFMS with the Budget document of the state Government/Pr. AG (A&E) database.

3.4.4 Late credit of unused amount in the Government Account

As per Rule 211 of the Gujarat Treasury Rules, 2000, Drawing Officers are responsible for sending DC Bills against all AC bills to A.G. (A&E) within three months from the date of drawl of AC Bills. Further, unspent Money should also be credited to the Government Account within 90 days from the date of drawl of the AC bill.

Upon scrutiny of the AC Bill registers for 2024-25, it was noticed that the following DDOs had belatedly remitted/credited the unused amount into the Government Account.

Sl. No.	Cardex No.	DDO	Amount Unused	Bill No /Date	Due date	Unspent Money Deposited On
Ahmedabad Try						
01	56	NCC	209555	3141, 22.04.2025	21/07/2025	28/08/2025
02	56	NCC	82	4522, 29.07.2025	28/10/2025	19/11/2025
PAO Ahmedabad						
03	6	Office Supt. Anti-Corruption Bureau	30,320	2097, 10.2024	26/01/2025	04/02/2025
Gandhinagar						
04	76	Chief Judicial Magistrate court	12,725	19, 02/08/2025	30/10/2025	04-11-2025
PAO Gandhinagar						
05	96	Comm. of Health & Medical Services	26,404	4306, 23/09/2024	22/12/2024	03/01/2025
06	30	A.O.G.S.S.S. Board	2,160	2032, 26/11/2024	25/02/2025	17/03/2025
07	164	GPSC, Gandhinagar	3,00,000	2887, 17/12/2024	18/03/2025	20/03/2025
08	164	GPSC, Gandhinagar	3,170	2888, 17/12/2024	18/03/2025	26/03/2025

Sl. No.	Cardex No.	DDO	Amount Unused	Bill No /Date	Due date	Unspent Money Deposited On
09	164	GPSC, Gandhinagar	3,243	2890, 17/12/2024	18/03/2025	27/03/2025
10	30	A.O.G.S.S.S.Board	45,000	4429, 19/02/2025	18/05/2025	14/07/2025

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure compliance with the extant rules.

3.4.5 Non-opening / Non-updating of Minor Heads in IFMS.

As per the provisions of LMMHA, all prescribed Minor Heads must be opened and operationalised in the Integrated Financial Management System (IFMS) to ensure proper accounting classification and financial reporting. Moreover, any modifications in the Minor Heads or creation of new Minor Heads are directed by the Controller General of Accounts (CGA) through correction slips, which are required to be promptly incorporated and updated in IFMS.

Further, as per CGA's Correction Slip No. 1060 dated 17/06/2025, separate Minor Heads for major and minor mineral royalties and concession fees have been introduced, which are effective from the Accounting Year 2025–26. The revised classification structure is as follows:

1. Minor Head 102 – Major Mineral Concession Fees and Rents
2. Minor Head 107 – Minor Mineral Concession Fees and Rents
3. Minor Head 108 – Major Mineral Royalties
4. Minor Head 109 – Minor Mineral Royalties

However, during scrutiny of accounting heads in IFMS, it was observed that Minor Heads 107, 108, and 109 under Sub-Major Head 00 of Major Head 0853 had not been opened in IFMS in accordance with LMMHA provisions and the directions issued through the aforesaid correction slip.

Non-opening and non-updating of the prescribed accounting heads may lead to incorrect revenue classification, lack of transparency in financial reporting, and non-compliance with the prescribed accounting framework.

The Directorate of Accounts and Treasuries (DAT), Gandhinagar, may ensure that the prescribed Minor Heads, including Minor Heads 107, 108, and 109 under Major Head 0853, are opened and updated in IFMS in accordance with LMMHA provisions and CGA's Correction Slip No. 1060 dated 17/06/2025. Necessary instructions may also be issued to all concerned departments to ensure proper accounting classification and compliance with the revised accounting structure from the Accounting Year 2025–26.

3.4.6 Use / Operation of Unauthorised Minor Head under Major Head 0220

As per the List of Major and Minor Heads of Account (LMMH), the prescribed and authorised Minor Heads under Major Head 0220 – Information and Publicity are:

01 – Films   102 – Receipts from Departmentally Produced Films
800 – Other Receipts

Para 1.1 of the General Directions of the LMMH explicitly stipulates that only those minor heads specifically prescribed under a major head shall be operated. New or non-prescribed minor heads must not be opened or utilised without due authorisation through formal correction slips. Consequently, the operation of an unauthorised minor head stands irregular and directly violates the prescribed government accounting classification rules.

During the scrutiny of the daily financial records (Daily Input Sheets/Classified Abstracts) for the audited periods, it was observed that some District Treasuries accepted and accounted for government receipts under an unauthorised classification:

- **Ahmedabad District Treasury:** Receipts of **₹ 6,31,500/-** were wrongly accounted for under **Minor Head 103 – "Receipts from Cinematographic Rules"** under Major Head 0220.
- **Mehsana District Treasury:** Receipts of **₹ 16,000/-** were wrongly accounted for under **Minor Head 103 – "Receipts from Cinematographic Rules"** under Major Head 0220.
- **Gandhinagar District Treasury:** Receipts of **₹16,500/-** were wrongly accounted for under **Minor Head 103 – "Receipts from Cinematographic Rules"** under Major Head 0220.

Under the current LMMH framework, Minor Head 103 is completely unauthorised under Major Head 0220. Opening and utilising this head resulted in a direct misclassification of Government receipts, which ultimately compromises the uniformity of accounting figures and affects the absolute reliability and accuracy of Government Accounts.

The Director of Accounts and Treasuries may take immediate action to reclassify the booked receipts from the unauthorised Minor Head 103 to the appropriate or prescribed Minor Heads (such as Minor Head 102 or 800).

3.4.7 Payment of the Saving Fund of the Government of Gujarat Employee Insurance Scheme (GoGEIS)

Payment of the State Government Employees Insurance Scheme is enunciated in Paragraphs 368 and 369 of the Gujarat Treasury Rules, 2000. Under the State Government Employees Insurance Scheme 1981, the payment of Insurance Fund/Saving Fund payable on the death of the Employee while in service shall be authorised by the

Head of Office to the deceased employee's nominee (s). A copy of each such sanction shall be endorsed to the District Treasury/ HOD/ individual concerned. The bill will indicate clearly the entitlement from (i) the Insurance Fund and (ii) the Saving Fund.

Scrutiny of the Classified Abstract Report and Compilation Book during the year 2025-26 revealed that payment of both the Saving fund & Insurance fund of ₹ 6,09,99,923 has been made from the insurance fund (8011-00-107-01) as detailed below:

Sr. No	Name of Treasury	Paid from Insurance Fund	Partly payable from the Saving Fund	Amount of both components in ₹
1	Ahmedabad	8011-00-107-01	8011-00-107-03	52,277
2	Chhotaudepur	8011-00-107-01	8011-00-107-03	6,47,492
3	Dahod	8011-00-107-01	8011-00-107-03	80,844
4	Gandhinagar	8011-00-107-01	8011-00-107-03	33,91,820
5	Gandhinagar PAO	8011-00-107-01	8011-00-107-03	4,91,808
6	Godhra	8011-00-107-01	8011-00-107-03	96,44,725
7	Mahisagar	8011-00-107-01	8011-00-107-03	26,581
8	Narmada	8011-00-107-01	8011-00-107-03	7,16,877
9	Surat	8011-00-107-01	8011-00-107-03	3,69,05,095
10	Surendranagar	8011-00-107-01	8011-00-107-03	90,42,404
		Total		6,09,99,923

The Government/Director of Accounts and Treasuries may give necessary instructions to all the concerned officials to ensure the correct classification of accounts.

3.4.8 Vouchers passed without the Budget Provision at the object head level

As per Article 204 of the Constitution, the Government can withdraw money from the Consolidated Fund only after receiving approval from the Legislature. Further, as per the Gujarat Budget Manual, 1983, no expenditure shall be incurred under any head without a budget provision or prior provision of funds through re-appropriation. These provisions are intended to ensure financial discipline and legislative control over government expenditure.

During a review of compilation/classified abstract reports of the Amreli, Bhavnagar, Mehsana, Gandhinagar and Ahmedabad treasuries, it was noticed that expenditure vouchers aggregating ₹8,546.36 Crore were booked without budget provision at the object head level. These were passed by the respective Treasury Offices without ensuring that a budget provision was available to incur such expenditure.

This practice constitutes a direct violation of Article 204 of the Constitution and the provisions contained in the Gujarat Budget Manual, 1983. Passing of bills/vouchers without ensuring budget provision at the primary unit of appropriation undermines the integrity of the budgetary process and may lead to unauthorised expenditure.

The Director of Accounts and Treasuries should implement/strengthen an IT-based system that automatically verifies budget availability at the object/sub-object head level against the submitted bills. This would minimise manual errors and prevent the passing of bills without adequate budget provision.

3.4.9 Use of Minor Head "800-Other Expenditure/Receipts" and inappropriate classification of Government transactions

Scrutiny of the records of Amreli, Bhavnagar, Ahmedabad and Mehsana Treasuries revealed persistent use of Minor Head "800-Other Expenditure/Other Receipts" and other inappropriate minor heads despite the availability of specific accounting heads prescribed under the List of Major and Minor Heads (LMMH).

Booking of expenditure or receipts under Minor Head "800" is generally indicative of inadequate financial control and weak accounting discipline. The Comptroller and Auditor General of India has also emphasised, through various instructions and review meetings, that the use of Minor Head "800" should be minimised to improve transparency, reliability and uniformity in the Government Accounts.

During scrutiny of classified abstract reports, compilation books and Daily Input Sheets for the audit period, it was observed that several vouchers/receipts were booked under Minor Head "800" or other inappropriate heads even though suitable and specific accounting heads were available in LMMH. Such incorrect classification resulted in misstatement of Government receipts and expenditure and adversely affected the accuracy and reliability of Finance Accounts and related statements.

Illustrative instances noticed during audit included:

- Expenditure on Soil Testing Laboratory and Soil Survey booked under classification **2401-00-800-01** instead of Major Head **2402-Minor Head 101 (Soil Survey and Testing)**.
- Expenditure relating to HLT-71 Awards booked under **2211-00-800-01** instead of Minor Head **198-Assistance to Gram Panchayat**.
- Police Sub Inspector Recruitment Board expenditure booked under **2055-00-800-08** instead of Major Head **2051-Minor Head 103-Recruitment Board Purpose**.
- Development of Textile Industry expenditure booked under **2852-80-800-26** instead of Minor Head **202-Textiles**.
- Assistance to Large Industries booked under **2852-80-800-36** instead of Minor Head **187-Assistance to Industries/Companies**.
- Craftsman Training Scheme expenditure booked under **4250-00-800-01** instead of Minor Head **203-Employment**.
- Relief Establishment (Flood) expenditure booked under **2245-80-800-03** instead of Minor Head **001-Direction and Administration**.

- Financial Assistance for Social Integration and Development schemes booked under **2225-03-800-01** instead of Minor Head **190-Assistance to Public Sector and other Undertakings**.
- Receipts relating to Survey and Settlement Operations booked under **0029-00-800-01** instead of Minor Head **106-Receipts on account of Survey and Settlement Operations**.
- Fees and charges under the Right to Information Act are booked under the inappropriate Minor Head **800** instead of **118-Receipts under Right to Information**.

Abnormal booking of receipts under Minor Head "800" under various Revenue Receipt Heads and operation of unauthorised/inappropriate minor heads under certain Major Heads undermine transparency in Government accounts and distort functional expenditure and receipt data. It also affects the correctness of Statements and Appendices of the Finance Accounts of the State Government, as well as the combined Finance and Revenue Accounts of the Government of India.

The Director of Accounts and Treasuries should ensure strict compliance with the provisions of the List of Major and Minor Heads (LMMH) and avoid the use of Minor Head "800" wherever specific heads are available.

3.4.10 Discrepancy in Accounting of Death-cum-Retirement Gratuity (NPS Employees)

According to the provisions of Chapters 6 and 9 of the Gujarat Civil Services (New Contributory Pension Scheme) Rules, 2024, Death-cum-Retirement Gratuity (DCRG) pertaining to employees covered under the New Defined Contribution Pension Scheme is required to be booked under the prescribed Head of Account MH-2071-01-117-03 as stipulated under Rule 21 of the Rules.

During the inspection of PPO (Ahmedabad and Gandhinagar) and DTO (Godhra, Mehsana and Surendranagar) and the scrutiny of First Payment Reports, Classified Abstract Reports and Compilation Books for MH-2071, instances of incorrect accounting of DCRG payments for NPS pensioners/family pensioners were revealed. These were booked under MH-2071-01-117-06 (NPS Gratuity) and MH-2071-01-104-01 (Gratuity) instead of the prescribed head MH-2071-01-117-03. The misclassification involved payments totalling ₹9.64 lakh in PPO Ahmedabad, ₹6.66 lakh in PPO Gandhinagar, ₹2.38 crore in DTO Godhra, ₹11.53 lakh in DTO Mehsana, and ₹92.28 lakh in DTO Surendranagar. Such incorrect booking resulted in misclassification of expenditure and affected the accuracy and reliability of the government accounts.

The Director of Accounts and Treasuries may issue suitable instructions to all the Pension Payment Offices and Treasuries to ensure strict compliance with the Gujarat Civil Services (New Contributory Pension Scheme) Rules, 2024 and to record Death-cum-Retirement Gratuity payments of NPS employees under the prescribed Head of

Account. The Director may also review the cases of misclassification and ensure rectification through appropriate accounting corrections to maintain the accuracy and reliability of Government accounts.

3.4.11 Booking of Excess Expenditure over Budget Provision

As per Articles 204 and 205 of the Constitution of India, withdrawals from the Consolidated Fund of the State can be made only after due authorisation by the Legislature, and no expenditure should be incurred in excess of the sanctioned budget provision without obtaining supplementary grants or re-appropriation. Further, the Gujarat Budget Manual 1983 prescribes that expenditure shall be regulated within the approved budget provisions to ensure financial discipline and effective budgetary control.

During the inspection of District Treasury Offices in Amreli, Bhavnagar, Gandhinagar, and Mehsana, scrutiny of Compilation Books, Classified Abstract Reports, and Budget revealed instances of expenditure booked in excess of the sanctioned budget provisions under various object heads of account. The excess expenditure noticed amounted to ₹2.40 crore in the Amreli Treasury, ₹49.92 lakh in the Bhavnagar Treasury, ₹1.29 crore in the Gandhinagar Treasury, and ₹4.48 crore in the Mehsana Treasury. In several cases, expenditure booked through individual treasuries exceeded the budget provision originally sanctioned for all treasuries in the State under the respective classifications. Such excess expenditure, incurred without obtaining the necessary re-appropriation or supplementary provision, indicates deficiencies in budgetary control mechanisms and constitutes a violation of the provisions of the Constitution of India and the Gujarat Budget Manual. The irregularity also reflects inadequate monitoring of budget utilisation by the Drawing and Disbursing Officers and insufficient checks on budgets at the treasury level before passing claims.

The Director of Accounts and Treasuries may review the cases of excess expenditure and strengthen system-based budgetary controls in IFMS to prevent the booking of expenditure beyond sanctioned budget provisions. The Treasury Officers may be instructed to ensure that no claim is passed without adequate budget provision and to verify whether necessary re-appropriation or supplementary grants have been obtained wherever required. Further, Drawing and Disbursing Officers may be directed to strictly monitor expenditure against budget allocations and to take timely action to obtain additional budget provision whenever necessary.

3.5 Irregular payment of pension benefits due to a lack of proper checks

3.5.1 Missing pension payment orders at various district treasury offices

While reviewing the records of various District Treasury Offices, **86** Pension Payment Orders were not found in **10** District Treasury offices during the Audit period 2024-25. The treasury-wise details are illustrated below:

Sl. No.	Treasury	Missing PPO
1.	Amreli	39
2.	Aravalli	08
3.	Bhuj-Kutch	05
4.	Gandhinagar	03
5.	Godhara	01
6.	Lunawada (Mahisagar)	11
7.	Mehsana	13
8.	Nadiad (Kheda)	01
9.	Rajkot	03
10.	Valsad	02
	Total	**86**

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to get the duplicate Pension Payment Order from the authority concerned to avoid misappropriation of the Government's funds.

3.5.2 Incorrect Date of CVP Restoration

The IFMS project, a fully computerised system, has been implemented since 2009-10 to improve the accuracy of initial accounts and the financial management of the State Government. A report on the Restoration of Commuted Value of Pension (CVP) was prescribed in IFMS to watch the release of the correct amount to the Pensioners on the actual date. As per the provisions of the Pension Rules, the commuted value of the pension factor is to be restored after completion of 13 years from the date of payment of the CVP.

After verification of the Commuted Value of Pension, Restoration details and Ledger Entitlement report in various treasuries, it was noticed that the amount of pension (CVP Factor) has been restored either early or late, resulting in excess/ less payment to the pensioner/ Family pensioner as detailed below:

Sl. No	Treasury	Number of CVP case/ less payment	Number of CVP cases/Overpayment
1	Ahmedabad PPO	07	
2	Anand	05	
3	Bharuch	04	02
4	Botad	03	
5	Chhotaudepur	03	
6	Dwarka		01
7	Gir-Somnath	01	
8	Godhra	01	
9	Jamnagar	01	
10	Junagadh	03	02

Sl. No	Treasury	Number of CVP case/ less payment	Number of CVP cases/Overpayment
11	Kutch-Bhuj	03	
12	Mehsana	01	
13	Nadiad	06	
14	Narmada	01	
15	Navsari	02	
16	Palanpur	05	
17	Patan	07	01
18	Porbandar	05	
19	Rajkot PPO	03	
20	Surat PPO	10	
21	Surendranagar		02
22	Vadodara PPO	03	
23	Valsad	04	
	Total	**78**	**08**

With respect to the commutation of pension, necessary modifications may be made to the software to ensure the correct restoration of the enhanced portion after 13 years from the date of commutation.

3.5.3 Non-payment of ADP to family Pensioners

As per Paragraph 3.7 of Resolution No.PGR-1009-5-Pay Cell(M) dated 13.04.2009 and PGR-102016-6-Pay Cell dated 15.10.2016 issued by the Finance Department, Government of Gujarat, the benefit of Additional Quantum of Pension (ADP) may be admitted to the Pensioner/Family Pensioner after attaining the age of 80, 85, 90, 95 & 100 @ 20%, 30%, 40%, 50% and 100% respectively. While reviewing the Pension Duplication Report alongside the Pension Ledger Entitle Report, 103 cases were found in which no ADP payment has been made to eligible family pensioners. The details are shown in **Annexure-11.**

Instructions may be given to all Treasury Officers to review all such cases and make revisions accordingly.

3.5.4 Less payment of enhanced family pension

As per Paragraph 6.2 of FDGR No. PGR-1009.5- Pay Cell (M) Dated 13.04.2009 and Gujarat Civil Services (Pension) Rules 2002, the Government Servant who dies while in service, the family pensioner is entitled to draw family pension for a period of 10 years at an enhanced rate instead of 7 years. Family of deceased Government Servant, who dies while in service, drawing enhanced family pension (existing family pensioner) as on 01-01-2006, will draw enhanced family pension for a period of 10 years from the date of death of the Government Servant. However, it is not applicable in a case where the 7-

year period for payment of Enhanced Family Pension had already been completed as on 01-01-2006, and the family was in receipt of normal family pension on that date.

While reviewing IRLA FP2 Start Report and Ledger Entitlement reports, it was observed that the above-referred Government Resolution had not been adhered to allow the benefit to Family Pensioners as shown in **Annexure 12.**

Instructions may be given to all Treasury Officers to review all such cases and make revisions accordingly.

3.5.5 Excess payment of pension

During the inspection of various Treasuries for the audit period 2024-25, 634 cases of overpayment to pensioners were noticed in 28 Units. The overpayment to pensioners was ₹36.5 crore, of which ₹20.7 crore is still pending recovery.

Sl. no.	Name of Treasury	No. of the Pensioners	Amount to be recovered	Amount recovered so far during the year	Recovery still pending as on the date
1	PPO Ahmedabad	31	18256460	8183302	10073158
2	PPO Gandhinagar	16	10070560	4836653	5233907
3	PPO Rajkot	44	39124127	14238045	21752343
4	PPO Surat	13	8941387	5200669	3740718
5	PPO Vadodara	107	65004137	2029952	44704612
6	Amreli	23	20782806	6638690	14144116
7	Anand	10	6092544	2811833	3280711
8	Arvalli	7	4386938	2438122	1948816
9	Bharuch	5	3182120	1650334	1531786
10	Bhavnagar	26	17291237	8982990	8308247
11	Botad	4	3678492	1538841	2139651
12	Chhotaudepur	20	9382902	4203287	5179615
13	Dahod	10	7685064	2452379	5179692
14	Dev Bhumi Dwarka	2	824531	254990	5,69,541
15	Godhra	97	49962907	21274049	28653668
16	Jamnagar	19	8522817	4316596	4206221
17	Junagadh	20	4364878	2111540	2253338
18	Kutch	5	2200730	1130398	1070332
19	Mahisagar	83	31742036	14884775	16857261
20	Mehsana	14	8478540	5576911	2921765
21	Morbi	3	275232	197421	77811
22	Nadiad	24	12503063	6332259	6170804
23	Narmada	14	5149867	1337066	3813101
24	Palanpur	11	11055670	6482378	4573292
25	Porbandar	2	1422985	429779	993206
26	Surendranagar	5	1801834	349570	1452264
27	Tapi-Vyara	17	11098147	4025694	7072453
28	Valsad	2	1649603	1359344	290259
	Total	**634**	**364931614**	**135267867**	**207,692,693**

The Director of Accounts and Treasuries may give necessary instructions to all the Treasury Officers to ensure compliance with the extent rules in the true spirit, thereby avoiding such overpayment.

3.5.6 Non-return of closed PPOs.

As per Rule 271 of the Gujarat Treasury Rule 2000, when the pension/family pension ceases, both portions of the pension payment order must be returned by the Treasury Officer to the pension payment order-issuing authority after making the last payment, with a note recording the reasons for the cessation of the pension.

Upon scrutiny of the records for the year 2024-25 of various Treasuries, it was noticed that the following 3429 PPOs are lying with Treasury Offices and are required to be returned to the PPO issuing Authority after the last payment is made, with the reasons for cessation of the pension recorded.

Sl. No	Name of Treasury	No. Of Cases
1	Amreli	085
2	Aravalli	010
3	Chhotaudepur	816
4	Dahod	005
5	Dang-Ahwa	011
6	Gandhinagar PPO	049
7	Kheda-Nadiad	095
8	Mahisagar	028
9	Mehsana	1086
10	Narmada	679
11	Vadodara PPO	403
12	Surendranagar	162
	Total	**3429**

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure compliance with the extent rules.

3.5.7 Double payment of Medical Allowance in case of pensioners drawing two pensions.

As per paragraph 32.3 of the Gujarat Medical Services Rules 1988, husband & wife performing duties in Government service must opt for either a fixed medical allowance or reimbursement of medical expenditure. Further, the government of Gujarat has revised the medical service Rules by Resolution No. MAG/102003/2712/APF dated 24.08.2015 issued by Health & Family Welfare Department. As per paragraph 18.3 of Resolution, the husband & wife serving under the State Government must opt for only one option.

While reviewing the Pension Ledger Entitlement Reports and Pension Duplication Reports, it was noticed that the pensioner is receiving Medical Allowance along with service pension and family pension on the occasion of the spouse's death. The treasury-wise details are as follows:

Sl. No.	Name of Treasury	No. of cases	Amount to recovered
1	Ahmedabad PPO	02	28,000
2	Dwarka	01	24,600
3	Gandhinagar, PPO	01	84,600
4	Mahisagar	01	4,000
5	Valsad	01	1,000
	Total	**06**	**1,42,200**

The Director of Accounts and Treasuries may issue necessary instructions to all Treasury Officers to take remedial action for such overpayments and recover the same as per the rules and regulations.

3.5.8 Non-Revision of pension cases as per 7th Pay Commission Recommendations

As per Paragraph 5(ii) of Resolution No PGR-102016-7-Pay Cell Sachivalaya, Gandhinagar, dated 15-10-2016 of the Finance Department, Government of Gujarat, the amount of pension shall be subject to a minimum of ₹ 9000/- and the maximum pension would be 50% of the highest pay in the Government.

Upon scrutiny of the Pension Case Tracking Report against the physical IRLA, it was noticed that there were 165 cases where the above-referred Government Resolution had not been adhered to, and the basic pension amount had not been revised as per the 7th Pay Commission recommendation, as detailed in **Annexure-13**.

Instructions may be given to all Treasury Officers to review all such cases and make revisions accordingly.

3.5.9 New Entrant Not Covered Under National Pension Scheme (NPS)

As per Rule 32(2) of the Gujarat Civil Services (New Contributory Pension Scheme) Rules 2024, the deduction of the contribution shall be made from the pay of the employee from the month following the month in which he/she joins regular service.

While reviewing NPS records across various Treasuries during inspection, it was noticed that 10 employees were not covered under the New Pension Scheme after many years of service. The Treasury-wise details are as follows:

Sl. No.	Name of Treasury	No. of cases
1	Dahod	02
2	Godhra	01
3	Palanpur	02
4	Patan	02
5	PAO, Gandhinagar	01
6	Surat	01
7	Surendranagar	01
	Total	**10**

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure compliance with the extent rules.

3.3.10 Implementation of One Rank One Pension to Defence Pensioner

As per circular No. 555 dated 04 February 2016 issued by the Principal Controller of Defence Accounts (Pension) Draupadi Ghat, Allahabad, the revision of pension to Defence pensioners under One Rank One Pension (OROP) was effective from 01 July 2014 and payment of arrears accrued on account of revision of pension, if any, shall be made in a time bound manner as stipulated in Paragraph 17.1 of the circular. The OROP shall be revised by the Pension Disbursing Agencies in accordance with the pension rates set out in the specific tables.

Life Time Arrears (LTA) is explained in Paragraph 15 of the above circular, "In cases of pensioners who live on 01.07.2014 and died /dies subsequently before receiving payment, his legal heir/heirs is/are entitled to the Life Time Arrears (LTA) with effect from 01.07.2014 till death of the pensioner." As per circular No. 666 dated 20 January 2023 issued by the Principal Controller of Defence Accounts (Pension), the second revision of pension to the Defence pensioners under One Rank One Pension (OROP) was effective from 01 July 2019.

While reviewing the Pension of Defence Pensioners of various treasuries, it was noticed that 225 defence pensioners/family pensioners had not been revised as per the above circulars and the benefit of OROP had not been granted to them till date:

Sl. No.	Name of Treasury	No. of cases
1	Ahmedabad PPO	02
2	Botad	02
3	Godhra	47
4	Narmada	14
5	Navsari	19
6	Patan	47
7	Surat PPO	51
8	Valsad	43
	Total	**225**

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to ensure the compliance of circulars issued by the Competent Authority.

3.6 Stamp Account

3.6.1 Difference in Plus Minus Memo Report And Double Lock Register

While reviewing stamp account records, it was noticed that there was a difference in +/- Memo Report and Double Lock Register in Treasuries as detailed below:

Sr. No	Treasury	Type of stamp	Balance as per +/- memo report	Balance as per the Manual Double Lock report	Difference
1	Jamnagar	Notary	3669120	6521400	2852280
2		Court Fee Papers	20682000	33943900	13261900
3		Revenue	672000	2048000	1376000
4		Share Transfer	713279	723990	10711
5		Court Fee Labels	1415340	3065680	1650340

Sr. No	Treasury	Type of stamp	Balance as per +/- memo report	Balance as per the Manual Double Lock report	Difference
6		Foreign bill	-8000	86400	94400
7		Agreement	490900	1183800	692900
8		Insurance (State)	-28500	0	28500
9	Vadodara	Special Adhesive	11927690	11929290	1600

The Director of Accounts and Treasuries may take necessary action to reconcile the differences.

3.6.2 Unused/ Excess Stamps pending for a long period

As per Section 52(c) of the Gujarat Stamp Act, 1958, impressed stamps that remain unused or are rendered unfit for use and are not presented for claiming allowance within six months of their purchase become invalid.

Further, the Gujarat Stamp Supply and Sales Rules, 1987, mandate the proper management, custody, and disposal of stamps, including the verification of licensed stamp vendors' exchange statements by the Treasury office.

Scrutiny of the stamp records of the District Treasury Offices revealed that there were unused/excess stamps pending for a long period without any transactions. Details are given below:

Sl. No.	Type of stamp	Denomination of the stamp	Quantity	Amount	Pending from
Gir-Somnath (STO Talala)					
1	Special adhesive	1000	99	99000	27/07/2016
		5000	50	50000	01/04/2015
2	Revenue	1	60160	60160	01/04/2015
3	Agreement Stamp	100	720	72000	26/12/2016
4	court fee label	1	13750	13750	03/01/2019
		2	12430	24860	06/12/2016
		5	18000	90000	12/04/2015
		10	1600	16000	01/04/2015
		20	560	11200	20/03/2017
5	Court fee paper	100	264	26400	29/12/2008
		300	47	14100	26/06/2008
		500	72	36000	31/03/2015
		1000	77	77000	13/01/2014
		3000	73	219000	13/01/2014

Anand					
	Share Transfer (Khambhat STO)	1	5- Sheet, 107	1107	14/12/2019
		2	6- Sheet, 175	2750	
		10	5- Label	50	
		50	4- Sheet, 82-	40100	
		100	83- Label	8300	
	Share Transfer (Anand TO)	50	35 - Sheet, 151- Label	322550	28/05/2024

The Director of Accounts and Treasuries may take necessary action for periodic reconciliation of stamp inventories to promptly identify and address unused or excess stock, and advise the return of unused/excess stamps lying idle for a long period.

3.7 Miscellaneous

3.7.1 Recoveries of Interest from Banks for Delayed Remittance of Government Receipts.

As per Reserve Bank of India Circular No. RBI/2007/291 dated 21st March 2007, penal interest at the stipulated Bank rate + 2% is recoverable from banks, if the Government receipts are credited late into the Government Account. For local transactions, they should be completed within T+3 days, and for outstation transactions, within T+5 days (T is the day when money is available at the bank's branch).

On test check of records of "Delay Report" downloaded from IFMS, it was noticed that in the following treasuries, penal interest due to inordinately delayed for crediting the amount to Reserve Bank of India by the agency bank was not recovered from the banks. The details are as follows: -

Sl. No	Treasury Name	Penal interest yet to be recovered ₹
1	Bhavnagar	2,005
2	Chhotaudepur	2,806
3	Godhra	9,573
4	Narmada	3,182
	Total	**17,566**

The Director of Accounts and Treasuries may give necessary instructions to all Treasury Officers to review all such cases and recover the interest from banks for the delayed remittance of the Government's receipts.

3.7.2 Physical verification of the existence of DDOs

As per DAT's confidential letter no. TRY/TC/FA/129/BILL Irregularity/1223/ dated 18-05-2001 and Para 3 of the DAT confidential letter No. As per DAT/TC/FA/1291421 dated 08-06-2001, the Treasury Officer should physically verify the existence of DDOs under his control through the authority that has attested the photo and signature of the DDOs as on 1st April and 1st October every year.

On scrutiny of the physical verification certificate of the existence of DDO, it was noticed that physical verification of the existence of DDOs was yet to be done for 1st April 2025 in respect of **26 DDOs** out of total **57 DDOs in Divisional Treasury, Ahmedabad and** for 1st October 2025 in respect of **15 DDOs** out of total **163 DDOs in Treasury Office, Gandhinagar.**

The Director of Accounts and Treasuries may issue necessary instructions regarding the physical verification of DDOs.

Chapter 4
(IT Controls and IT Security)

4.1 A Brief History of the Office (DAT)

The Directorate of Accounts and Treasuries (DAT) was established in May 1960. With the formation of DAT, all the District Treasuries, Pay and Accounts Offices, Local Fund Accounts Establishment, Accounts Training Centre and Stores Verification Unit, which were working under the direct control of the Finance Department, were brought under the Administrative Control of DAT.

At present, the DAT has the following offices under their control:

Sl. No	Treasury	No.
1	District Treasuries Offices	34
2	Pension Payment Office	5
3	Sub Treasuries Offices	111
4	Divisional Treasury Office	1
5	Pay and Accounts Offices	2
6	e-PAO (GST) Office, Gandhinagar	1
7	Drawing and Disbursing Officers	5352
8	Controlling Officers	850
9	Heads of Departments	250
10	Administrative Department	26

The Director of Accounts and Treasury mainly deals with all Government Offices-Drawing and Disbursing Officers, Grant in Aid Institutions, Panchayats, Municipalities, Universities, Pensioners and the public at large.

4.2 Non-Implementation of Digital Signatures

As per Government Resolution No. TJR/10/2013/334806/Z dated 22.09.2017 read with even. No. TJR/1005/153/Z dated 27.05.2013, issued by the Finance Department, Government of Gujarat, Gandhinagar, introduces a Digital signature System for the Drawing & Disbursing Officer, with a specimen signature based on Public Key Infrastructure (PKI). Further, Rule 109 of the Gujarat Treasury Rule-2000 provides that, for a bill submitted to the DTO by the DDO, the digital signature must be authorised under the Digital Signature I.T. Amendment Act, 2008.

The DDOs must obtain a Digital Signature from Code Solutions, a division of GNFC Ltd., to submit bills online to the PAO/Treasury Office under the Digital Signature System.

While reviewing the records, it was noticed that 232 DDOs were not covered under the Digital Signature Scheme out of 5042 DDOs.

The Director of Accounts and Treasuries is advised to take necessary action to implement the Digital signatures system as per the aforesaid government resolution.

4.3 Overview of IFMS

Integrated Financial Management System (IFMS) Provides Solutions to the Important Functions of Treasuries as follows: -

1	Timely payment of Government claims.
2	Timely credits of Government dues/collection/taxes
3	Compilation of Government Accounts, i.e. Receipts and Payments
4	Submission of Accounts to the Accountant General.
5	Safe custody of valuable stamps and sale of stamps to licensed stamp vendors/the public.
6	Pension Payments
7	Accountings of Public Deposits and implementation of Letter of Credit.
8	System introduced for the cheque system of Roads and Buildings, Irrigation and Forest
9	Inspection of Treasuries and Sub-Treasuries.

The Work of IFMS Is Distributed Among 18 Modules and They Are:

Sl. No.	Module	Sl. No.	Module
1	PR/CR Tracking	10	RBI Interface
2	Cheque Inventory	11	PD/PLA
3	Pension	12	EMD
4	External Interface	13	Stamp Processing
5	Bill Processing	14	Letter of Credit
6	SSNL	15	PAO
7	Expenditure Accounting	16	Pension Application
8	Grant	17	Employee Census
9	E-Scroll	18	Information.

Despite its many beneficial features, the IFMS has certain limitations that require improvement.

1) It focuses on the automation of the internal treasury functions only.

2) Data entry gets done at multiple levels, leading to duplication of efforts.

3) A latency of 5-10 days in the generation of account statements after investment of enormous manual effort

4) It has serious security gaps, like the absence of audit trails, which allows for modification of data at the database level, use of only a password for access, unencrypted management of passwords, etc.

5) It works on old and irreparable hardware and system software, which are not supported any longer.

LIST OF ANNEXURES

ANNEXURE- 1

(Referred to Paragraph 1.2)

LIST OF DISTRICT TREASURIES AND SUB-TREASURIES IN THE STATE OF GUJARAT

Sl. No.	District Treasury Office	Sub Treasury Office	No of Sub Treasury
1	Ahmedabad	1. Dhandhuka, 2. Dholka, 3. Sanand, 4. Viramgam, 5. Sola	5
2	Amreli	6. Bagasara, 7. Savarkundla, 8. Babara, 9. Lathi, 10. Rajula, 11. Dhari	6
3	Anand	12. Khambhat, 13. Petlad, 14. Borsad	3
4	Arvalli-modasa	15. Bhiloda, 16. Bayad	2
5	Bharuch	17. Ankleshwar, 18. Jambusar, 19. Zagadia, 20. Valia	4
6	Bhavnagar	21. Talaja, 22. Mahuva, 23. Palitana, 24. Vallabhipur	4
7	Bhuj Kutch	25. Anjar, 26. Bachau, 27. Dayapar, 28. Mandvi, 29. Mundra, 30. Nakhatrana, 31. Nalia, 32. Raapar, 33. Gandhidham	9
8	Botad		0
9	Chhotaudepur	34. Pavijetpur, 35. Nasvadi, 36. Sankheda	3
10	Dahod	37. Jhalod, 38. Baria, 39. Limkheda	3
11	Dang-Ahwa		0
12	Devbhumi Dwarka	40. Okha mandal, 41. Bhanwad	2
13	Gandhinagar	42. Mansa, 43. Kalol	2
14	Gir-Somanath	44. Kodinar, 45. Talala, 46. Una	3
15	Godhra	47. Halol, 48. Sahera	2
16	Himmatnagar	49. Idar, 50. Khedbrahma, 51. Prantij	3
17	Jamnagar	52. Dhrol, 53. Jodia, 54. Lalpur	3
18	Junagadh	55. MaliyaHatina, 56. Keshod, 57. Mangrol, 58. Manavadar, 59. Visavadar	5
19	Mahisagar-lunawada	60. Balasinor, 61. Santrampur	2
20	Mehsana	62. Kadi, 63. Kheralu, 64. Vadnagar, 65. Vijapur, 66. Visnagar, 67. Unjha, 68. Bechraji	7
21	Morbi		0
22	Nadiad	69. Kapadvanj, 70. Kheda, 71. Thasra	3
23	Navsari	72. Chikhli, 73. Gandevi, 74. Vasada	3
24	Palanpur	75. Danta, 76. Deesa, 77. Dhanera	3
25	Patan	78. Haarij, 79. Radhanpur, 80. Siddhpur	3
26	Porbandar	81. Kutiana	1
27	Rajkot	82. Dhoraji, 83. Gondal, 84. Jasdan, 85. Jetpur, 86. Upleta	5
28	Narmada	87. Dediapada, 88. Sagbara, 89. Kevadia Colony	3
29	Surat	90. Bardoli, 91. Kamrej, 92. Mandvi, 93. Mahuva, 94. Mangrol	5
30	Surendranagar	95. Chotila, 96. Patdi, 97. Dhangadhra, 98. Limbdi, 99. Sayla	5
31	Vadodara	100. Dabhoi, 101. Padra, 102. Savli, 103. Vaghodia	4
32	Valsad	104. Dharampur, 105. Pardi, 106. Umargaon, 107. Vapi	4
33	Tapi	108. Songadh, 109. Nizar, 110. Valod	3
34	Vav-Tharad	111. Deodar	1
		Total	**111**

ANNEXURE- 2

(Referred to Paragraph 2(a))

Annual receipts and payments of treasuries

Sl. No	Name Of Treasury	Receipts	Payments
1	Ahmedabad	2,88,54,81,01,061	2,88,54,81,01,061
2	Amreli	57,70,34,73,566	57,70,34,73,566
3	Palanpur (BK)	1,41,17,92,68,186	1,41,17,92,68,186
4	Bharuch	79,85,43,98,340	79,85,43,98,340
5	Bhavnagar	90,75,38,91,850	90,75,38,91,850
6	Dangs(Ahwa)	20,82,98,89,521	20,82,98,89,521
7	Gandhinagar	26,26,23,20,31,746	26,26,23,20,31,746
8	Jamnagar	59,92,09,95,241	59,92,09,95,241
9	Junagadh	71,44,63,35,343	71,44,63,35,343
10	Nadiad	89,90,64,17,468	89,90,64,17,468
11	Kutch(Bhuj)	1,15,98,67,07,934	1,15,98,67,07,934
12	Mehsana	1,07,13,97,11,629	1,07,13,97,11,629
13	Godhra	82,54,62,78,689	82,54,62,78,689
14	Rajkot	1,39,03,16,74,295	1,39,03,16,74,295
15	Himatnagar(SK)	88,40,09,86,702	88,40,09,86,702
16	Surat	2,10,06,73,33,759	2,10,06,73,33,759
17	Surendrangar	63,39,03,75,738	63,39,03,75,738
18	Vadodara	4,28,22,09,30,145	4,28,22,09,30,145
19	Valsad	85,26,30,39,586	85,26,30,39,586
20	Dahod	96,34,74,69,375	96,34,74,69,375
21	Patan	63,39,11,55,760	63,39,11,55,760
22	Narmada(Rajpipla)	34,96,01,06,500	34,96,01,06,500
23	Anand	78,06,37,53,210	78,06,37,53,210
24	Porbandar	20,89,63,11,954	20,89,63,11,954
25	Navsari	69,64,12,29,881	69,64,12,29,881
26	Tapi(Vyara)	62,42,30,80,079	62,42,30,80,079
27	Botad	20,51,39,40,689	20,51,39,40,689
28	Chhotaudepur	48,68,28,42,726	48,68,28,42,726
29	Mahisagar	65,84,65,38,797	65,84,65,38,797
30	Morbi	41,72,04,37,265	41,72,04,37,265
31	Devbhumi Dwarka	23,15,06,68,220	23,15,06,68,220
32	Aravalli (Modasa)	65,60,06,30,610	65,60,06,30,610
33	Gir Somnath	37,27,81,43,638	37,27,81,43,638
34	Vav Tharad	3,10,24,74,487	3,10,24,74,487
	Total	**55,78,04,06,23,991**	**55,78,04,06,23,991**

ANNEXURE- 3

(Referred to Paragraph 2(b))
Month wise no. of vouchers during the year 2025-26

Treasury	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Ahmedabad	3,550	8,108	5,841	6,848	7,099	7,387
Amreli	724	1,985	1,541	1,776	2,034	1,701
Anand	690	1,921	1,365	1,571	1,888	1,954
Aravalli	450	1,192	694	1,064	1,204	1,262
Banaskantha	987	2,908	2,007	2,290	2,924	2,519
Bharuch	768	1,964	1,432	1,805	2,109	2,016
Bhavnagar	921	2,670	1,729	2,661	2,496	2,579
Botad	295	801	551	811	912	871
Chhotaudepur	398	1,123	827	1,118	1,266	1,290
Dahod	562	1,633	1,282	1,514	1,880	1,709
Dangs (Ahwa)	359	823	627	696	888	874
Dwarka	495	1,149	715	1,008	1,434	1,150
Gandhinagar	1,402	3,836	3,087	3,531	3,705	3,832
Gir Somnath	551	1,244	745	1,047	1,284	1,237
Jamnagar	1,032	2,533	1,604	2,131	2,333	2,520
Junagadh	1,102	2,715	1,945	2,419	2,581	2,569
Kheda	807	2,130	1,618	2,076	2,342	2,098
Kutch(Bhuj)	1,088	3,013	1,832	2,463	2,783	2,826
Mahisagar	394	1,085	845	950	1,335	1,198
Mehsana	1,084	2,784	2,175	2,476	2,591	2,494
Morbi	494	1,280	872	1,156	1,255	1,179
Narmada	450	1,124	920	1,076	1,453	1,246
Navasari	701	1,739	1,254	1,484	1,937	1,730
Panchmahal	775	1,865	1,296	1,547	1,933	1,908
Patan	666	1,673	1,270	1,533	1,740	1,840
Porbandar	411	1,147	805	1,056	978	1,003
Rajkot	2,117	4,986	3,175	4,032	4,233	4,436
Sabarkantha	786	1,951	1,517	1,602	2,159	2,032
Surandranagar	880	2,147	1,615	1,857	1,999	2,014
Surat	1,942	4,443	2,779	3,922	4,322	3,791
Tapi(Vyara)	507	1,404	843	1,308	1,595	1,234
Vadodara	1,977	5,014	3,644	3,818	5,182	4,600
Valsad	921	2,436	1,578	1,748	2,416	2,066
Vav Tharad	0	0	0	0	0	0
Total	**50,501**	**73,831**	**72,120**	**63,375**	**79,314**	**74,195**

Month wise no. of vouchers during the year 2025-26

Treasury	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Total
Ahmedabad	10,370	4,915	6,765	7,191	8,018	13,233	89,325
Amreli	3,127	1,250	1,849	2,031	1,884	3,767	23,669
Anand	2,755	1,450	1,913	2,134	2,447	4,002	24,090
Aravalli	1,981	996	1,112	1,359	1,498	2,960	15,772
Banaskantha	4,423	1,961	2,687	2,404	2,549	4,727	32,386
Bharuch	3,420	1,833	2,213	2,697	2,863	5,769	28,889
Bhavnagar	3,782	1,814	2,382	2,876	3,005	5,462	32,377
Botad	1,236	655	915	1,021	965	1,930	10,963
Chhotaudepur	2,083	947	1,433	1,594	1,695	3,685	17,459
Dahod	3,007	1,097	1,694	2,156	2,110	4,860	23,504
Dangs (Ahwa)	1,577	647	914	1,178	1,203	2,633	12,419
Dwarka	1,461	905	908	1,141	1,184	2,427	13,977
Gandhinagar	5,383	2,875	3,807	4,060	4,450	8,934	48,902
Gir Somnath	1,767	778	1,224	1,265	1,199	2,408	14,749
Jamnagar	2,993	1,639	2,278	2,690	2,353	4,874	28,980
Junagadh	3,856	1,741	2,620	2,890	2,684	5,585	32,707
Kheda	3,435	1,743	2,266	2,404	2,487	4,738	28,144
Kutch(Bhuj)	4,389	2,044	2,536	3,410	2,698	5,314	34,396
Mahisagar	2,091	666	1,273	1,372	1,477	3,382	16,068
Mehsana	3,784	2,179	2,827	3,066	2,911	6,354	34,725
Morbi	1,855	862	1,240	1,335	1,267	2,486	15,281
Narmada	2,198	796	1,273	1,653	1,732	3,681	17,602
Navasari	2,957	1,414	1,910	2,017	2,417	4,468	24,028
Panchmahal	3,604	1,450	2,031	2,067	2,342	5,006	25,824
Patan	2,451	1,372	1,546	2,070	1,830	3,771	21,762
Porbandar	1,494	635	1,108	1,275	1,203	2,272	13,387
Rajkot	6,543	2,597	4,182	5,007	5,046	7,956	54,310
Sabarkantha	3,160	1,393	2,031	2,167	2,361	4,338	25,497
Surandranagar	3,030	1,359	1,980	2,313	2,163	4,034	25,391
Surat	7,759	2,763	3,557	5,366	4,735	10,488	55,867
Tapi(Vyara)	2,557	989	1,550	2,022	1,688	3,989	19,686
Vadodara	6,945	2,971	4,726	5,047	5,167	10,091	59,182
Valsad	3,214	1,575	2,270	2,754	2,488	5,528	28,994
Vav Tharad	0	0	0	382	415	698	1,495
Total	1,14,687	52,311	73,020	84,414	84,534	1,65,850	9,51,807

ANNEXURE-4

(Referred to Paragraph 2.1)

Pending AC Bills for want of DC Bills

Sl. No.	Name of the Treasury	No of pending AC Bills for want of DC Bills	Total Amount
1	AHMEDABAD	288	11,32,21,435
2	AMRELI	29	49,73,428
3	BANASKANTHA(PALANPUR)	71	2,63,86,856
4	BHARUCH	37	1,36,53,352
5	BHAVNAGAR	57	1,56,71,368
6	DANGS(AHWA)	41	90,03,689
7	GANDHINAGAR	71	1,41,75,510
8	JAMNAGAR	43	77,02,797
9	JUNAGADH	30	62,54,077
10	KHEDA	109	1,94,91,538
11	KUTCH(BHUJ)	224	4,43,42,884
12	MEHSANA	212	8,49,63,200
13	PANCHMAHAL(GODHARA)	79	88,83,159
14	RAJKOT	74	1,40,26,733
15	SABARKANTHA(HIMATNAGAR)	324	18,00,14,688
16	SURAT	233	7,82,98,076
17	SURANDRANAGAR	48	2,18,45,250
18	VADODARA	115	11,37,82,618
19	VALSAD	35	90,25,193
20	DAHOD	72	4,54,13,980
21	PATAN	36	41,46,740
22	NARMADA(RAJPIPLA)	18	45,90,708
23	ANAND	84	1,79,26,602
24	PORBANDAR	17	23,90,495
25	NAVASARI	19	27,82,319
26	TAPI(VYARA)	9	47,97,388
27	BOTAD	2	3,50,000
28	CHHOTAUDEPUR	51	3,45,45,528
29	MAHISAGAR (LUNAWADA)	56	3,85,03,714
30	MORBI	7	37,47,814
31	DEVBHUMI DWARKA	25	1,15,57,635
32	ARAVALLI (MODASA)	132	8,63,40,398
33	GIR SOMNATH (VERAVAL)	7	31,82,485
	TOTAL	**2655**	**104,59,91,657**

ANNEXURE-5

(Referred to Paragraph 2.8)

Details Of Vouchers Misclassified Under The M.H. 8009 O.T. Class-IV

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
1	March-2025 (supp)	0000-8009-01-101-11 To 0000-8009-01-101-12	CR DFR	10616860/-	1147933
2	March-2025 (supp)	0000-8009-01-101-11 To 0000-8009-01-104-11	DFR CR	231500/-	1147934
3	March-2025 (supp)	0000-8009-01-101-11 To 0000-8009-01-101-13	DFR CR	905000/-	1147936
4	March-2025 (supp)	0000-8009-01-101-11 To 0000-8336-00-800-11	DFR CR	1002670/-	1147938
5	March-2025 (supp)	0000-8009-01-101-11 To 0000-8009-60-103-14	DFR CR	462255/-	1147939
6	March-2025 (supp)	0000-8009-01-101-11 To 0000-8342-00-117-01-00-00-00	DFR CR	2067951/-	1147940
7	March-2025 (supp)	0000-8009-01-101-11 To 0000-8009-60-103-12	DFR CR	150000/-	1147941
8	March-2025 (supp)	0000-8009-01-104-11 0000-8009-01-101-13 To 0000-8009-01-101-11	DFR CR	1518000/- 1270000/- 2788000/-	1147944
9	March-2025 (supp)	0000-8009-01-101-11 To 0000-8009-01-101-12	DFC DR	1686797/-	1147946
10	March-2025 (supp)	0020-2049-03-104-01-00-45-00 0020-2049-03-104-03-00-45-00 0020-2049-03-104-05-00-45-00 To 0000-8009-01-101-11 0000-8009-01-104-11 0000-8009-01-101-13	DR DR DR CR CR CR	4765810710 /- 66496695/- 13431832/- TOTAL=48 45739237/-	1148038
11	March-2025 (supp)	0000-8009-01-101-11 To 0000-8658-00-101-00-00-00-95	DFR CR	8140000/-	1148036
12	March-2025 (supp)	0020-2049-03-104-04-00-45-00 To 0000-8009-01-102-1	DR CR	5516429/-	1148035
13	March-2025 (supp)	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	6378575/-	1148348
14	March-2025 (supp)	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	6378575/-	1148349
15	March-2025 (supp)	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15581622/-	1148350
16	March-2025 (supp)	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15581622/-	1148351
17	May-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	120000/-	1148113
18	May-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	55000/-	1148115
19	May-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	120000/-	1148116
20	May-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	110000/-	1148116

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
21	May-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	27000/-	1148118
22	May-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	20000/-	1148119
23	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	40000/-	1148120
24	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	2274235/-	1148121
25	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000/-	1148122
26	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1148123
27	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	21000/-	1148124
28	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	300000/-	1148125
29	May-2025	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	936693/-	1148126
30	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000/-	1148127
31	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	12000/-	1148128
32	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	70000/-	1148131
33	May-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	60000/-	1148133
34	June-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	342000/-	1148370
35	June-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	10000/-	1148371
36	June-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1148372
37	June-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	12000/-	1148373
38	June-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	21000/-	1148374
39	June-2025	0000-8009-01-101-11 0000-8009-01-104-11 To 0000-8009-01-101-12 0000-8009-01-101-13 0000-8009-01-101-11	DFC DFC DR DR DR	2045762/- 4000000/- 1045762/- 1000000/- 4000000/-	1148375
40	June-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000/-	1148376
41	June-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	55000/-	1148377
42	June-2025	0000-8443-00-124-01 0000-8009-01-101-11	DFR CR	49089/-	1148382
43	June-2025	0000-8336-00-800-11 0000-8009-01-101-11	DFR CR	73000/-	1148383
44	July-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	6000/-	1148526
45	July-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	350000/-	1148527

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
46	July-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	5600000/-	1148528
47	Aug-2025	0000-8009-60-103-12 To 0000-8342-00-117-01-00-00-00	DFR CR	9976/-	1148730
48	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	75000/-	1148731
49	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	8000/-	1148732
50	Aug-2025	0000-8009-01-101-12 To 0000-8342-00-117-01-00-00-00	DFR CR	24282/-	1148733
51	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	7000/-	1148734
52	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	42500/-	1148735
53	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	500000/-	1148736
54	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	219122/-	1148737
55	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	200000/-	1148738
56	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	219000/-	1148739
57	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1148740
58	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	8000/-	1148741
59	Aug-2025	0000-8009-01-101-12 To 0000-8336-00-800-11	DFR CR	51170/-	1148964
60	Aug-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFC DR	250000/-	1148751
61	Aug-2025	0000-8009-01-101-11 To 0000-8009-01-101-12 0019-2235-60-104-01-00-50-00-N-V	DFC DR	1009947/- 949947/- 60000/-	1148752
62	Aug-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	17500/--	1148753
63	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1148754
64	Aug-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	35000/-	1148755
65	Aug-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	15000/-	1148756
66	Sept- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFC DR	180000/-	1148949
67	Sept- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	20000/-	1148950
68	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	10000/-	1148951
69	Sept- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFC DR	8000/-	1148952
70	Sept- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	23000/-	1148953

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
71	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1148954
72	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1148955
73	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	10000/-	1148956
74	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1148957
75	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	16000/-	1148958
76	Sept- 2025	0000-8009-01-101-12 To 0000-8336-00-800-11	DFR CR	15000/-	1148959
77	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1148960
78	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	55833/-	1148967
79	Sept- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	21000/-	1148962
80	Sept- 2025	0000-8009-60-103-14 To 0000-8336-00-800-11	DFR CR	80000/-	1148963
81	Sept- 2025	0000-8009-01-101-11 To 0000-8336-00-800-11	DFR CR	51170/-	1148964
82	Sept- 2025	0000-8009-60-103-14 To 0000-8009-01-101-11	DFR CR	40000/-	1148965
83	Sept- 2025	0000-8009-01-101-12 To 0000-0028-00-107-01-00-00-00	DFR CR	8500/-	1148966
84	Sept- 2025	0000-8009-01-101-12 To 0000-8342-00-117-01-00-00-00	DFR CR	53366/-	1148967
85	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	24805/-	1148968
86	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	17125/-	1148969
87	Sept- 2025	0000-8009-60-103-14 To 0000-8342-00-117-01-00-00-00	DFR CR	110703/-	1148970
88	Sept- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	35000/-	1148971
89	Sept- 2025	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	24660/-	1148972
90	Sept- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	8000/-	1148973
91	Sept- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12 0000-8009-01-101-12	DFC DR	4036765/- 1984086/- 2052679/-	1149182
92	Oct-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFC DR	40000/-	1149159
93	Oct-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	49464/-	1149180
94	Oct-2025	0000-8009-01-101-11 To 0000-8443-00-124-01	DFR CR	248376/-	1149178
95	Oct-2025	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	248376/-	1149157

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
96	Oct-2025	0000-8009-01-101-12 To 0000-8342-00-117-01-00-00-00	DFR CR	484401/-	1149160
97	Oct-2025	0000-8009-60-103-14 To 0000-8342-00-117-01-00-00-00	DFR CR	83298/-	1149161
98	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1149162
99	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	120000/-	1149163
100	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1149164
101	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	40000/-	1149165
102	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	25000/-	1149166
103	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	10000/-	1149167
104	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1149168
105	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	60000/-	1149169
106	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000/-	1149170
107	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	60000/-	1149171
108	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	35000/-	1149172
109	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	65000/-	1149173
110	Oct-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	90000/-	1149174
111	Oct-2025	0000-8009-01-102-11 To 0000-8009-01-101-12	DFC DR	219485/-	1149175
112	Oct-2025	0000-8009-01-101-12 To 0000-8342-00-117-01-00-00-00	DFR CR	26151/-	1149176
113	Nov- 2025	0000-8009-01-101-11 To 0000-8009-01-101-12 0019-2235-60-104-01-00-50-00-N-V 0000-8009-60-103-14	DFC DR	4358633/- 4073633/- 60000/- 225000/-	1149292
114	Nov- 2025	0000-8009-01-101-11 0000-8009-01-104-11 To 0000-8443-00-124-01	DFR CR	234509678/- 75000/- 234584678/-	1149289
115	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1149324
116	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1149323
117	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	21000/-	1149322
118	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1149321

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
119	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	5000/-	1149320
120	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	40000-	1149319
121	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	55000/-	1149318
122	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	10000/-	1149317
123	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11 0000-8342-00-117-01-00-00-00	DFR CR	111170 45000/- 66170/-	1149316
124	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	8000/-	1149315
125	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	89000/-	1149314
126	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	709000/-	1149309
127	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	100000/-	1149308
128	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	455000/-	1149307
129	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	75113/-	1149306
130	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	50000/-	1149305
131	Nov- 2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	67852/-	1149304
132	Dec-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	10000/-	1149508
133	Dec-2025	0000-8009-60-103-14 To 0000-8342-00-117-01-00-00-00	DFR CR	4155/-	1149506
134	Dec-2025	0000-8009-60-103-12 To 0000-8009-01-101-11	DFR CR	27760/-	1149507
135	Dec-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	10000/-	1149529
136	Dec-2025	0000-8009-01-101-11 To 0000-8009-01-101-12 0000-8009-01-101-13	DFC DR	2766376/- 140000/- 2626376/-	1149510
137	Dec-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	25000/-	1149528
138	Dec-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	5000/-	1149527
139	Dec-2025	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	30000/-	1149526
140	Dec-2025	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	115746/-	1149537
141	Dec-2025	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	93307/-	1149530
142	Dec-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1149532
143	Dec-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	650000/-	1149536

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
144	Dec-2025	0000-8009-60-103-12 To 0000-8009-01-101-11	DFR CR	16000/-	1149537
145	Dec-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	225000/-	1149534
146	Dec-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	25000/-	1149524
147	Dec-2025	0000-8009-01-101-11 To 0000-8336-00-800-11	DFR CR	174500/-	1149535
148	Dec-2025	0000-8009-01-101-11 To 0000-8011-00-107-12	DFR CR	40000/-	1149531
149	Dec-2025	0000-8009-01-101-11 To 0000-8011-00-107-12	DFC DR	5828270/-	1149525
150	Jan-2026	0000-8009-01-101-12 To 0000-800 9-01-101-11	DFR CR	100000/-	1149586
151	Jan-2026	0000-8009-01-101-11 To 0000-8009-01-101-11	DFR CR	50000/-	1149589
152	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	64000-	1149590
153	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	8000/-	1149591
154	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	16000/-	1149592
155	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000/-	1149581
156	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1149582
157	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1149583
158	Jan-2026	0000-8009-01-101-11 To 0000-8009-01-101-11	DFR CR	75000/-	1149584
159	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	10000-	1149585
160	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	191000/-	1149597
161	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	350000/-	1149588
162	Jan-2026	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	342230/-	1149573
163	Jan-2026	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	3290528/-	1149575
164	Jan-2026	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	1706405/-	1149578
165	Jan-2026	0000-8443-00-124-01 To 0000-8009-01-101-11	DFR CR	23287/-	1149580
166	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	4533/-	1149593
167	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	200000/-	1149594
168	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	90000/-	1149595
169	Jan-2026	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	135000/-	1149801
170	Jan-2026	0000-8009-01-101-11 To 0000-8009-01-101-12	DFR CR	612000/-	1149802

Sl. No.	Month	Classification	DR/CR	Amount	TE No.
171	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000/-	1149581
172	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	70000/-	1149840
173	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	210000/-	1149841
174	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000/-	1149537
175	Jan-2026	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	489547/-	1149839
176	Mar-2025	0000-8009-01-101-11 To 0000-8009-01-101-12 0000-8009-01-101-13 0019-2235-60-104-01-00-50-00	DFC DR	4526918/- 2906918/- 1500000/- 120000/-	1150359
177	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1150360
178	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	321600/-	1150361
179	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFC DR	175684/-	1150363
180	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	24000/-	1150364
181	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	5000/-	1150365
182	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	8000/-	1150366
183	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	15000/-	1150367
184	Mar-2025	0000-8009-01-101-11 To 0000-8009-01-101-11	DFR CR	10000/-	1150368
185	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	5000/-	1150369
186	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	20000-	1150370
187	Mar-2025	0000-8009-01-101-12 To 0000-8342-00-117-01-00-00-00	DFC DR	6671/-	1150371
188	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	30000/-	1150358
189	Mar-2025	0000-8009-01-101-12 To 0000-8009-01-101-11	DFR CR	50000/-	1150389
190	Mar-2025	0000-8009-01-101-12 To 0000-8336-00-800-11	DFR CR	20000/-	1150390
191	Mar-2025	0000-8009-01-101-12 To 0000-8336-00-800-11	DFR CR	5317000/-	1150423
192	Mar-2025	0000-8443-01-101-11 To 0000-8009-01-101-11	DFR CR	17233/-	1150391
193	Mar-2025	0000-8443-01-101-11 To 0000-8009-01-101-11	DFR CR	13663/-	1150392
194	Mar-2025	0000-8443-01-101-11 To 0000-8009-01-101-11	DFR CR	3782260/-	1150393
195	Mar-2025	0000-8009-01-101-11 To 0000-8793-00-101-00	DFR CR	10965404/-	1150458

ANNEXURE-6

(Referred to Paragraph 3.1)

List Of District Treasuries and Other Offices Inspected During the Year 2025-26

Sl. No.	District Treasury	Date of Inspection	
		From	To
1	DISTRICT TREASURY OFFICE AHMEDABAD	24/02/2026	12/03/2026
2	DISTRICT TREASURY OFFICE AMRELI	06/09/2025	18/09/2025
3	DISTRICT TREASURY OFFICE ANAND	04/08/2025	18/08/2025
4	DISTRICT TREASURY OFFICE ARVALLI	05/05/2025	22/05/2025
5	DISTRICT TREASURY OFFICE BHARUCH	19/08/2025	02/09/2025
6	DISTRICT TREASURY OFFICE BHAVNAGAR	19/09/2025	01/10/2025
7	DISTRICT TREASURY OFFICE BK PALANPUR	26/05/2025	06/06/2025
8	DISTRICT TREASURY OFFICE BOTAD	03/09/2025	16/09/2025
9	DISTRICT TREASURY OFFICE CHHOTAUDEPUR	19/08/2025	04/09/2025
10	DISTRICT TREASURY OFFICE DAHOD	02/12/2025	18/12/2025
11	DISTRICT TREASURY OFFICE DANG AHWA	21/04/2025	03/05/2025
12	DISTRICT TREASURY OFFICE DEVBHUMI DWARKA	07/07/2025	21/07/2025
13	DISTRICT TREASURY OFFICE GANDHINAGAR	21/01/2026	07/02/2026
14	DISTRICT TREASURY OFFICE GIRSOMNATH	21/06/2025	05/07/2025
15	DISTRICT TREASURY OFFICE GODHARA	13/11/2025	27/11/2025
16	DISTRICT TREASURY OFFICE JAMNAGAR	21/07/2025	02/08/2025
17	DISTRICT TREASURY OFFICE JUNAGARH	09/06/2025	20/06/2025
18	DISTRICT TREASURY OFFICE KUTCH BHUJ	17/11/2025	01/12/2025
19	DISTRICT TREASURY OFFICE MAHISAGAR	19/12/2025	06/01/2026
20	DISTRICT TREASURY OFFICE MEHASANA	07/01/2026	23/01/2026
21	DISTRICT TREASURY OFFICE MORBI	07/07/2025	19/07/2025
22	DISTRICT TREASURY OFFICE NADIAD KHEDA	23/05/2025	06/06/2025
23	DISTRICT TREASURY OFFICE NARMADA	04/08/2025	18/08/2025
24	DISTRICT TREASURY OFFICE NAVSARI	02/04/2025	22/04/2025
25	DISTRICT TREASURY OFFICE PATAN	12/05/2025	23/05/2025
26	DISTRICT TREASURY OFFICE PORBANDAR	22/07/2025	02/08/2025
27	DISTRICT TREASURY OFFICE RAJKOT	06/10/2025	29/10/2025
28	DISTRICT TREASURY OFFICE SURAT	28/11/2025	16/12/2025
29	DISTRICT TREASURY OFFICE SURENDRANAGAR	17/09/2025	30/09/2025
30	DISTRICT TREASURY OFFICE TAPI VYARA	02/04/2025	19/04/2025
31	DISTRICT TREASURY OFFICE VADODARA	20/06/2025	05/07/2025
32	DISTRICT TREASURY OFFICE VALSAD	23/04/2025	09/05/2025
33	DIVISIONAL TREASURY OFFICE AHMEDABAD	27/10/2025	12/11/2025
34	PAY AND ACCOUNT OFFICE AHMEDABAD	06/10/2025	18/10/2025
35	PAY AND ACCOUNT OFFICE GANDHINAGAR	07/01/2026	20/01/2026
36	PENSION PAYMENT OFFICE AHMEDABAD	09/02/2026	21/02/2026
37	PENSION PAYMENT OFFICE GANDHINAGAR	12/02/2026	25/02/2026
38	PENSION PAYMENT OFFICE RAJKOT	30/10/2025	15/11/2025
39	PENSION PAYMENT OFFICE SURAT	17/12/2025	30/12/2025
40	PENSION PAYMENT OFFICE VADODARA	09/06/2025	19/06/2025
41	DIRECTOR ACCOUNTS AND TREASURIES GANDHINAGAR	26/02/2026	11/03/2026

ANNEXURE-7

(Referred to Paragraph 3.1)

Name Of Treasury Officers and Period of Charge Held During the Financial Year 2025-26

Sr. No.	Treasury/Office	Officer Name	Period of Charge
1.	Ahmedabad	S.K. Padshah	01.04.2025 to 19.08.2025
		R.V. Suva	20.08.2025 to 31.03.2026
2.	Amreli	Bhavesh K. Paghadal	01.04.2025 to 16.05.2025
		Sagar S. Vaghani	17.05.2025 to 31.03.2026
3.	Anand	S.B. Damor (I/C)	01.04.2025 to 31.03.2026
4.	Banaskantha (Palanpur)	M.K. Pandya	01.04.2025 to 31.03.2026
5.	Bhavnagar	K.J. Goswami	01.04.2025 to 31.03.2026
6.	Bharuch	J.N. Patel	01.04.2025 to 07.08.2025
		P.S. Khetani (I/C)	08.08.2025 to 18.08.2025
		C.C. Savaliya (I/C)	19.08.2025 to 31.03.2026
7.	Bhuj-Kachchh	M.M. Chavada (I/C)	01.04.2025 to 13.06.2025
		R.A. Jadeja (I/C)	14.06.2025 to 15.06.2025
		A.H. Chaudhary	16.06.2025 to 31.03.2026
8.	Botad	H.K. Makwana	01.04.2025 to 31.03.2026
9.	Chhotaudepur	S.M. Chaudhari	01.04.2025 to 31.03.2026
10.	Dahod	N.P. Chaudhari	01.04.2025 to 31.03.2026
11.	Dang-Ahwa	D.B. Patel	01.04.2025 to 30.05.2025
		J.D. Patel	01.06.2025 to 31.03.2026
12.	Devbhumi Dwarka	R.P. Chhelana	01.04.2025 to 31.03.2026
13.	Divisional Treasury Ahmedabad	A.K. Patel	01.04.2025 to 31.03.2026
14.	Gandhinagar	H.K. Dhokia	01.04.2025 to 31.03.2026
15.	Gir Somnath	R.K. Fumakiya	01.04.2025 to 31.03.2026
16.	Godhra	S.S. Shah	01.04.2025 to 31.03.2026
17.	Himmatnagar	K.P. Patel	01.04.2025 to 31.03.2026
18.	Jamnagar	V.C. Gadhavi	01.04.2025 to 08.08.2025
		N.R. Gadhavi (I/C)	09.08.2025 to 17.08.2025
		D.H. Ghelani	18.08.2025 to 31.03.2026
19.	Junagadh	R.V. Suva	01.04.2025 to 15.06.2025
		R.D. Bhojani	16.06.2025 to 31.03.2026
20.	Mahisagar	R.M. Patel	01.04.2025 to 10.08.2025
		Ms. K S Katara	11.08.2025 to 17.08.2025
		A D Baraiya	18.08.2025 to 31.03.2026
21.	Mehsana	Grishma D. Patel	01.04.2025 to 31.03.2026
22.	Modasa-Aravalli	Bhavik S. Kantariya	01.04.2025 to 31.03.2026
23.	Morbi	Ms. A.B. Vaghela	01.04.2025 to 31.03.2026
24.	Nadiad	N.D. Meh	01.04.2025 to 15.06.2025
		D.A. Solanki	16.06.2025 to 08.02.2026
		Punit J. Panchal	09.02.2026 to 31.03.2026

Sr. No.	Treasury/Office	Officer Name	Period of Charge
25.	Narmada	Mrs. S.R. Garg	01.04.2025 to 31.03.2026
26.	Navsari	Ms. Shveta S. Khambhati	01.04.2025 to 31.03.2026
27.	PAO Ahmedabad	H.D. Parikh	01.04.2025 to 31.03.2026
28.	PAO Gandhinagar	Dharmesh N. Brahmbhatt	01.04.2025 to 30.06.2025
		Smt. Geetaben Gamit	01.07.2026 to 31.03.2026
29.	Patan	Ms. B.D. Joshi	01.04.2025 to 31.03.2026
30.	Pension Payment Office Ahmedabad	Shafikahmed Z. Kureshi	01.04.2025 to 31.03.2026
31.	Pension Payment Office, Gandhinagar	B.M. Rathod	01.04.2025 to 31.03.2026
32.	Pension Payment Office, Rajkot	Pravinsinh M. Jadeja	01.04.2025 to 31.03.2026
33.	Pension Payment Office Surat	A.B. Halpati	01.04.2025 to 31.03.2026
34.	Pension Payment Office Vadodara	R.N. Chaudhary	01.04.2025 to 31.03.2026
35.	Porbandar	J.V. Govani	01.04.2025 to 24.08.2025
		N.M. Vala	25.08.2025 to 31.03.2026
36.	Rajkot	B.J. Mehta	01.04.2025 to 12.08.2025
		A.A. Karmur	13.08.2025 to 31.03.2026
37.	Surat	H.V. Patel	01.04.2025 to 07.08.2025
		J.N. Patel	08.08.2025 to 31.03.2026
38.	Surendranagar	H.H. Theba	01.04.2025 to 31.03.2026
39.	Tapi	N.M. Ganvit	01.04.2025 to 31.03.2026
40.	Vadodara	G.S. Gamit P.K. Balat	01.04.2025 to 31.03.2026
41.	Valsad	A.C. Dhorajiya	01.04.2025 to 31.03.2026

ANNEXURE-8

(Referred to Paragraph 3.2)

Statement showing the position of outstanding paragraphs as on 31.03.2026

SL. No.	Name of the Treasury	Outstanding Paragraph
1	Ahmedabad	22
2	Amreli	26
3	Palanpur-BK	11
4	Bharuch	14
5	Bhavnagar	19
6	Dang-Ahwa	5
7	Gandhinagar	22
8	Jamnagar	8
9	Junagadh	8
10	Kheda-Nadiad	10
11	Kutch-Bhuj	23
12	Mehsana	28
13	Godhra	23
14	Rajkot	8
15	Himatnagar-SK	11
16	Surat	8
17	Surendranagar	10
18	Vadodara	9
19	Valsad	6
20	Dahod	26
21	Patan	5
22	Narmada	17
23	Anand	9
24	Porbandar	13
25	Navsari	7
26	Tapi-Vyara	7
27	Botad	7
28	Chhotaudepur	15
29	Mahisagar	28
30	Morbi	10
31	Dwarka	9
32	Arvalli	10
33	Gir-Somnath	7
34	P.P.O.Ahmedabad	18
35	P.P.O.Gandhinagar	13
36	P.P.O.Vadodara	5
37	P.P.O.Surat	7
38	P.P.O.Rajkot	6
39	Div. T.O, Ahmedabad	2
40	DAT Gandhinagar	23
41	PAO Ahmedabad	1
42	PAO Gandhinagar	18
	TOTAL	**534**

ANNEXURE-9

(Referred to Paragraph 3.4.1(IV))

A statement showing the PD/PLA difference between T.O. and A.G.

Sr. No	Treasury Name	Number of PD/PL Accounts where Difference Found
1	Ahmedabad	47
2	Amreli	15
3	Anand	14
4	Aravalli	18
5	Bharuch	08
6	Bhavnagar	01
7	Botad	02
8	Chhotaudepur	16
9	Dahod	20
10	Dang-Ahwa	03
11	Dwarka	05
12	Gandhinagar	30
13	Gir- Somnath	03
14	Godhra	26
15	Jamnagar	02
16	Junagadh	17
17	Kutch-Bhuj	35
18	Mahisagar	06
19	Mehsana	15
20	Nadiad Kheda	12
21	Narmada	16
22	Navsari	08
23	Palanpur	11
24	Patan	14
25	Porbandar	01
26	Rajkot	18
27	Surat	37
28	Surendranagar	10
29	Tapi-Vyara	10
30	Vadodara	34
31	Valsad	11
	Total	**465**

ANNEXURE-10

(Referred to Paragraph 3.4.1(IV))

Statement showing the PD/PLA difference between the Treasury Office and the Administrator

Sr. No	Treasury Name	Number of PD/PL Accounts where Difference Found
1	Ahmedabad	87
2	Amreli	24
3	Anand	08
4	Aravalli	10
5	Bharuch	01
6	Bhavnagar	07
7	Botad	02
8	Chhota Udepur	26
9	Dahod	29
10	Dang-Ahwa	02
11	Dwarka	15
12	Gandhinagar	31
13	Gir-Somnath	08
14	Godhra	25
15	Jamnagar	25
16	Junagadh	01
17	Kutch-Bhuj	28
18	Mahisagar	14
19	Mehsana	16
20	Morbi	13
21	Nadiad Kheda	23
22	Narmada	19
23	Navsari	04
24	Palanpur	23
25	Patan	05
26	Porbandar	06
27	Rajkot	31
28	Surat	44
29	Surendranagar	09
30	Tapi-Vyara	06
31	Vadodara	54
32	Valsad	10
	TOTAL	**606**

ANNEXURE-11

(Referred to Paragraph 3.5.3)

Non-payment of ADP to family Pensioners

Sr. No.	Name of the Treasury	No of Pension cases
1	Ahmedabad PPO	09
2	Amreli	01
3	Anand	01
4	Aravalli	01
5	Bharuch	02
6	Botad	02
7	Dahod	03
8	Dang-Ahwa	01
9	Gandhinagar PPO	05
10	Gir-Somnath	01
11	Godhra	21
12	Jamnagar	02
13	Junagadh	02
14	Kutch-Bhuj	04
15	Mahisagar	03
16	Mehsana	01
17	Nadiad Kheda	03
18	Narmada	01
19	Navsari	02
20	Palanpur	02
21	Patan	04
22	Rajkot PPO	05
23	Surat PPO	05
24	Surendranagar	05
25	Tapi-Vyara	05
26	Vadodara PPO	11
27	Valsad	01
	TOTAL	**103**

ANNEXURE-12

(Referred to Paragraph 3.5.4)

Less payment of enhanced family pension

Sr. No.	Name of the Treasury	No of Pension cases
1	Amreli	2
2	Anand	2
3	Bharuch	1
4	Bhavnagar	4
5	Botad	1
6	Dang	1
7	Godhara	6
8	Jamnagar	2
9	Kheda-Nadiad	1
10	Kutch-Bhuj	2
11	Mehsana	4
12	Narmada	3
13	Navsari	3
14	Surendranagar	3
15	Porbandar	6
16	Patan	3
17	Chhotaudepur	2
18	Morbi	1
19	P.P.O. Ahmedabad	8
20	P.P.O. Gandhinagar	4
21	P.P.O. Vadodara	3
22	P.P.O. Rajkot	3
23	PPO Surat	6
24	Valsad	4
	TOTAL	**75**

Annexure-13

(Referred to Paragraph 3.5.8)

(Non-Revision of pension cases as per 7th Pay Commission Recommendations)

Treasury	No. of cases 7th pending	No. of cases 6th pending
Botad	8	
Chhotaudepur	17	
Dang-Ahwa	20	
Dwarka	21	
Gandhinagar PPO	5	
Gir-Somnath	1	4
Morbi	5	
Navsari	8	
Patan	13	4
Palanpur		3
Porbandar	27	3
Surat	5	
Valsad	21	
TOTAL	**151**	**14**

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