



Annual Review on the Working of Treasuries 2018-19



लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth In Public Interest



Government of Haryana

**Annual Review on the Working of
Treasuries of Government of Haryana
2018-19**

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

Preface

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

The Annual Review on the working of Treasuries for 2018-19 is intended to draw attention of the State Government and Departmental authorities to the delays in rendering of accounts, short-comings in maintenance of initial accounts, other defects noticed during compilation of accounts and also irregularities noticed during local inspection of Treasuries, by which the State can assess risk prone areas and strengthen their internal control mechanism.

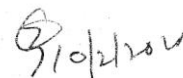
The Annual Review is prepared in three parts on the basis of Inspection Reports on Treasuries and the Original Vouchers/Challans checked and verified in this office.

Part-1 Contains general information regarding organizational set-up and computerization of Treasuries.

Part-2 Deficiencies and irregularities noticed during compilation and verification of accounts.

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

I hope, this review will assist in improving the administration and functioning of the Treasuries. I shall welcome readers' views and comments on this publication which would help to further improve the publication in the years to come.



(VISHAL BANSAL)

PRINCIPAL ACCOUNTANT GENERAL

CHANDIGARH
16 .07.2019

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Highlights

1.	Outstanding paras of Inspection Reports	[Para 3.2.1]
2.	Non submission of initial replies	[Para 3.2.2]
3.	Overpayment on account of disbursement of Pension & Gratuity	[Para 3.14]
4.	Delay in submission of Monthly Accounts by Treasuries	[Para 2.1]
5.	Delay in receipt of awaited Vouchers amounting to ₹ 8.17 crore from various Treasuries	[Para 2.2]
6.	Awaited Detailed Contingent Bills Amounting to ₹ 171.43 crore from various Treasuries	[Para 2.3]
7.	Un-reconciled Net (Cr.) differences of ₹ 5.27 crore under Reserve Bank Deposits (State) between Treasuries and Banks	[Para 2.4]
8.	Adverse Balance under MH-8448-109-99 (Panchayat Samiti)	[Para 2.5]
9.	Non furnishing of Consolidated Treasury Receipts for Remittances by Forest Officers	[Para 2.8.1]
10.	Results of pilot run of Digitization of vouchers	[Para 2.9]
11.	Non recording of entries on Pension Payment Orders	[Para 3.9]
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PART-1

1.1 Introductory

The Treasuries and Sub-Treasuries function under the administrative control of the Director General, Treasuries and Accounts cum Secretary to Government of Haryana, Finance Department. Treasury/Sub-Treasury is a channel through which the resources of the State are collected, disbursed and accounted for. The “Punjab Financial Rules” and “Punjab Treasury Rules and Subsidiary Treasury Rules” mentioned in the review are as applicable to the Haryana Government.

1.2 Organizational Set-up

There are 22 Treasuries and 83 Sub-Treasuries in Haryana State as on 31 March 2019. All the Treasuries/Sub-Treasuries are banking ones. In addition, the State Government has implemented Electronic Government Receipt Accounting System (**e-GRAS**) under State Integrated Financial Management System (IFMS). Chandigarh Treasury has been declared as Cyber Treasury for e-Receipts. It has also developed interface with Goods and Services Tax Network (GSTN) to receive State Goods and Services Tax (SGST) data. The accounts of e-Receipts of the State Government are being received and incorporated in monthly Civil Accounts. At present, State Bank of India, Punjab National Bank and Industrial Development Bank of India are transacting Government business in e-Receipts.

A list of Treasuries/Sub-Treasuries is given in [Annexure -‘A’](#)

1.2.1 Position of Treasury Staff

The Position of Sanctioned Strength, Persons in Position as on 31 March 2019 is given below:-

[Table No.1]

Sanctioned Strength	Persons in position	Trained	Untrained
994	610	562	48

This information has been provided by Office of the Director General, Treasury and Account, Haryana, Chandigarh.

1.2.2 Status of Computerization of Treasuries

- (i) Treasury functions of receipt & payment and accounting earlier performed manually were switched over to tailored made web based computer application, developed by the National Informatics Centre (NIC) Haryana. The data base and application server is maintained by NIC and it is located in the premises of Haryana Civil Secretariat, Chandigarh.
- (ii) All the Treasuries were connected with Drawing and Disbursing Officers (D.D.Os), Directorate and Government through web based Software System.

- (iii) All Treasury Officers were linked with Agency Banks through internet under Electronic Payment System (EPS) project. Payments are being made directly to the payees account through this mode.
- (iv) The State Government had implemented the system of **e-billing** i.e. Web based bill processing and tracking application by Drawing and Disbursing Officers (DDO) and Treasury Officer and **e-Pension** i.e. Portal used to process pension for the pensioners under the ambit of Treasuries. It is used by Treasury Officers to enter the details of PPOs received from office of the Principal Accountant General (A&E) Haryana, Chandigarh. The bills related to monthly pension are first processed by T.Os and then the PPOs are sent online (Not Physically) to PDC (Pension Disbursement Cell) for disbursement of further pension.
- (v) National Informatics Centre Haryana has provided login facility in the Online Treasury Information System (OTIS) through which monthly treasury accounts is downloaded in the Voucher level computerization (VLC) system of office of the Principal Accountant General (A&E) Haryana, Chandigarh. After validation of data from physical vouchers State accounts are prepared.
- (vi) All the Personal Deposit (PD), Personal Ledger Account (PLA), Revenue Deposit (RD) and Civil/Criminal court Deposit accounts (CCD) are maintained online. Treasury wise Plus/Minus report and Entity wise ledger reports are available in Online Treasury Information System (OTIS). There are some discrepancies in these reports which has been highlighted in Para 3.4.
- (vii) Data relating to Treasury Accounts is being downloaded from State Government/National Informatics Centre (NIC) Server in Text file and the same was being saved in Voucher level Computerization (VLC) Server after validation from vouchers, receipt schedules received in physical form.
- (viii) Data relating to General Provident Fund (GPF) subscription and recovery schedules of House Building Advance/Motor Cycle Advance/Marriage Advance (HBA/MCA/MA) is being received in similar way i.e. text file and loaded in Voucher level Computerization (VLC) and finally saved in main tables after validation.
- (ix) For e-Receipts, Electronic Government Receipt Accounting System (e-GRAS) system had been developed and accounts of e-receipts of entire State is being sent to this office from November 2013 onwards through a single treasury namely Cyber Treasury.
- (x) State Cyber Treasury had established a link with Goods and Services Tax Network (GSTN) & Reserve Bank of India (RBI) to receive Goods and Services Tax (GST) data.
- (xi) Budget computerization:- Module for Drawing and Disbursing Officers (DDOs) wise allocation of Budget had been made available to Treasury Officers for preventing any excess withdrawal since April 2010.
- (xii) Digital voucher (e-voucher) is a bill, generated, stored and transmitted in electronic form bearing digital signature of DDO and Treasury Officer. It is stored in Portable document format (PDF). The only difference is that physical voucher is printed on paper whereas digital voucher is in electronic form. It saves the resources like paper, space and easy to transmit & retrieve. However, there can be possibility of data loss in transmission. To achieve paper less transaction, accounting and single source of truth, Director General, Treasury & Accounts w.e.f. 01.07.2017

and w.e.f 01.12.2018 had started a pilot run for all the Drawing and Disbursing Officers (DDOs) of Chandigarh and Panchkula Treasury respectively of the State Government to switch over from paper voucher to digital voucher (e-voucher). Since then office of the Principal Accountant General (A&E) Haryana, Chandigarh is receiving digital vouchers and there are some issues which has been highlighted in para-2.9. Further, w.e.f. 01.04.2018, it was decided by the Haryana Government to introduce digitally signed vouchers for all Drawing and Disbursing Officers (DDOs) and Treasuries for which procurement of dongles for Digital Signature Certificate (DSC) was initiated in December 2017. The process has been completed.

- (xiii) In the meeting held on 11.01.2019 with the Treasury and Accounts department, it was decided discontinuation of physical pay vouchers of Chandigarh and Panchkula Treasuries w.e.f 01.04.2019 subject to the fulfillment of the complete & accurate data. But the Treasury and Accounts department is not able remove discrepancies highlighted in para 2.9 despite regular pursuance by the Principal Accountant General (A&E) Haryana, Chandigarh. Further, w.e.f. 01.04.2018, it was decided by the Haryana Government to introduce digitally signed vouchers for all Drawing and Disbursing Officers (DDOs) and Treasuries for which procurement of dongles for Digital Signature Certificate (DSC) was initiated in December 2017. The process is yet to be completed and position of dongles procured is shown in table 2 below:-

[Table No. 2]

Sr. no.	Position of DSC Dongles issued to DDOs	
1	Total no. of DDOs on portal which are using e-Payment system	9300
2	Dongles issued for Digital Signature Certificates	8841
3	DDOs to whom dongles are yet to be issued	459

PART-2

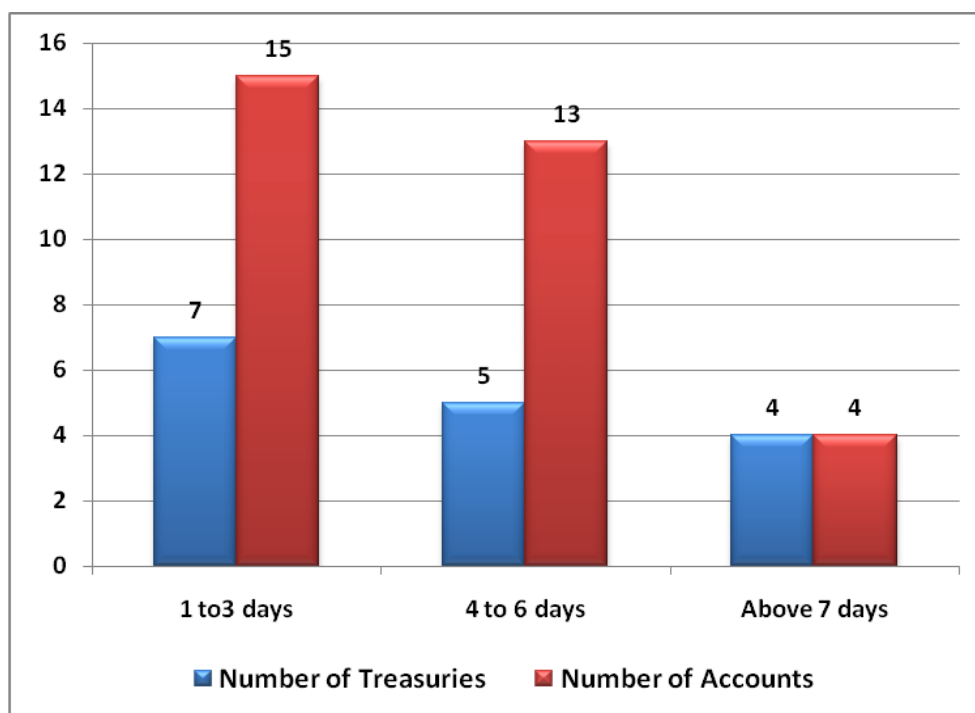
Defects noticed during compilation and verification of accounts

2.1 Delay in submission of Monthly Accounts by Treasuries

Monthly accounts are required to be received in office of the Principal Accountant General (A&E) Haryana, Chandigarh in accordance with prescribed time schedule i.e. 1st list of payments (for payments from 1st to 10th) by 13th to 17th of every month and 2nd list of payments (for payments from 11th to last day of month) by 3rd to 7th of the following month. There are 22 Treasuries submit monthly account to office of the Principal Accountant General (A&E) Haryana, Chandigarh in two trenches (1st and 2nd list) and single monthly account of receipt by cyber Treasury. Thus, total 540 accounts are received in a year. During the year 2018-19, delays in submission of accounts were noticed in 18 cases (1st list of payment in eight cases and 2nd list of payment in ten cases) from 13 Treasuries namely **Faridabad, Nuh (Mewat), Bhiwani, Fatehabad, Panipat, Rohtak, Karnal, Jind, Hisar, Sonipat, Kurukshetra, Sirsa and Delhi.**

[Graph No. 1]

Number of Treasuries and accounts delayed in submitting to office of the Principal Accountant General (A&E) Haryana, Chandigarh during 2018-19.



There is no improvement in timely submission of Treasuries accounts to office of the Principal Accountant General (A&E) Haryana, Chandigarh. During the year 2018-19, out of total number of 540 accounts only 505 i.e. 94.07% accounts were received in time whereas in 2017-18, out of total

number of 540 accounts, 523 i.e. 96.85% accounts were received with in time from various Treasuries.(Table No. 3).

[Table No. 3]

(i)	Total Treasuries	22
(ii)	Number of A/C per month per Treasury	2
(iii)	Total number of A/C in a year(I * ii * 12)	528
(iv)	Cyber Try A/C (1*12)	12
(v)	Total A/C (iii + iv)	540
(vi)	Number of A/c delayed	32
(vii)	A/C received on time(v-vi)	505
(viii)	% of A/C received in time(vii/v*100)	94.07%

After analyzing Treasuries wise delay, 56% delay was caused by only one Treasury i.e. Faridabad Treasury. For last three years 50% delay in submitting accounts (Ist and IInd list) to office of the Principal Accountant General (A&E) Haryana, Chandigarh attributes to only Faridabad Treasury (Table No.4).

[Table No. 4]

Delay by Faridabad Treasury compared to rest of Treasuries in submitting accounts (Ist and IInd list) to office of the Principal Accountant General (A&E) Haryana, Chandigarh during 2016-17, 2017-18 and 2018-19.

	2016-17	2017-18	2018-19
Total Accounts delayed	17	17	32
By Faridabad Treasury	8	11	18
Percentage Delay	47%	65%	56%

The delay continued to occur in case of some treasuries despite the matter being brought to the notice of the State Government every month. The delay in submission of initial accounts by some Treasuries causes consequent disruptions in compiling Monthly Civil Accounts by the office of the Principal Accountant General (A&E) Haryana, Chandigarh. A list showing the delay in submission of Ist and IInd lists of accounts by more than three days is given in [Annexure ‘B’](#) and [Annexure ‘B-I’](#).

Faridabad Treasury officer needs to be directed to ensure timely submission of initial accounts to office of the Principal Accountant General (A&E) Haryana, Chandigarh.

2.2 Delay in receipt of awaited Vouchers from Treasuries

Rule 3.17 of Punjab Financial Rules Volume-I, envisages that Treasury Officers should ensure that all vouchers required to be sent to office of the Principal Accountant General (A&E) Haryana, Chandigarh are attached with the relevant Monthly Civil Accounts. The Rule further states, “Treasury Officer before dispatch of the list of Payments of Schedules shall inspect & satisfy himself that all the required vouchers are attached. He may find it profitable at intervals during the month to take up a Schedule and see that all its vouchers are present and in proper order. As no payment can be

made without a voucher, there can be no excuse for the absence of any voucher unless it is for a specific remittance”.

While posting/validating (compiling) the accounts vouchers wise, some vouchers were found missing. Moreover, these were not arranged in numerical order. In certain cases, the Voucher Number was not indicated on the face of voucher. Despite regular correspondence with Director, Treasuries & Accounts Haryana, and frequent visits to concerned quarters, 385 Vouchers (ranging from for the period 1999-2000 to 2018-19) involving ₹8.17 crore were still awaited up to 03/2019 from various Treasury officers and omissions pointed out above continued to persist. Treasury wise/year wise details of the amount outstanding under Suspense Head due to missing vouchers along with the years to which these pertain are given in [Annexure ‘C’](#).

2.3 Awaited Detailed Contingent Bills from Treasuries

According to the provisions contained in Rule 4.49(4) of Punjab Treasury Rules & Subsidiary Treasury Rules (Vol.-I), Detailed Contingent Bills are required to be submitted by the end of the month following in which the Abstract Contingent Bills are drawn by Drawing and Disbursing Officers . But these instructions were not being followed in letter and spirit by some Drawing and Disbursing Officers/Controlling Officers. Abstract Contingent Bill amounting to ₹ 171,43,44,389.00 drawn from November 2015 to March 2019, for which Detailed Contingent bills had not been submitted as detailed in [Annexure ‘D’](#). The matter has been taken up with Principal Secretary, Finance Department, Haryana, Chandigarh vide letter no. TM(C)/AC-DC/2018-19/410 dated 28.06.2019. Year wise pendency Detailed Contingent bills are shown in Table No.5.

[Table No.5]

Sr. No.	Department	No of DD Os	Pending D.C. BILLS	Amount (₹)	Year wise Pendency			
					2015-16	2016-17	2017-18	2018-19
1	Director General, State Transport Chandigarh	18	91	557033272	0	0	3	88
2	Engineer-in-Chief ,PublicHealth Haryana Panchkula	1	1	39780	0	0	0	1
3	Principal Chief Conservator of Forest, Panchkula	2	2	274243	0	1	0	1
4	Director, Animal Husbandry, Panchkula	1	1	25798000	1	0	0	0
5	Director, Rural Development Haryana Chandigarh	1	1	80000	0	0	0	1
6	Director, General Panchayat & Development Haryana Panchkula	6	6	4775445	0	0	0	6
7	Director, Skill	1	8	1253162	0	0	1	7

	Industrial Training, Punchkula							
8	Director Agriculture Haryana Punchkula	7	9	1514520	0	0	0	9
9	Secretary, Haryana Public Service Commission Punchkula	1	1	15000000	0	0	0	1
10	Director, General Health Services, Punchkula	14	19	605155041	0	0	3	16
11	Registrar, Punjab & Haryana High Court Chandigarh	2	4	75573568	0	0	0	4
12	Deputy Commissioner Hisar	1	1	50000	0	0	0	1
13	Haryana State Election Commissioner Punchkula	4	5	2863733	1	0	0	4
14	Director Local Audit Haryana Chandigarh	1	1	89132	0	0	0	1
15	Deputy Secretary to Revenue Haryana Chandigarh	2	3	12331600	0	0	1	2
16	Director, Sports & Youth Affairs, Punchkula	8	8	200599409	0	0	1	7
17	Director General, Technical Education, Punchkula	2	2	788884	0	0	0	2
18	Director General, Education, Punchkula	49	219	202378090	0	0	7	212
19	Engineer -in-Chief, PWD (B&R), Chandigarh	1	1	326250	0	0	0	1
20	Controller, Printing & Stationary, Punchkula	1	3	160000	0	0	0	3
21	Director General, Of Police Haryana Punchkula	1	2	309718	0	0	0	2
22	Director General, Of Prison Haryana Punchkula	3	5	5651887	0	0	1	4
23	Director Women & Child Development Haryana Punchkula	1	1	83400	0	0	0	1
24	Director General Archaeology Museums Haryana Chandigarh	2	2	1251000	0	0	0	2
25	Director General New & Renewable Energy Haryana Punchkula	1	1	964255	0	0	0	1
	TOTAL	262	397	1714344389	2	1	17	377

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

As per rule 35 of Accounting Rules for Treasuries, 1992 the net difference between total receipts and total payments as shown in the bank's daily statement should be checked and agreed with the total shown in the daily schedule rendered by the bank to its Head Office. Thus, the figures of "Reserve Bank Deposits" appearing in the treasury account should normally tally with those appearing in books of the banks conducting Government business. The difference between two sets of booked figures is required to be reconciled by the Treasury Officers. Due to non-reconciliation of these figures by the Treasury Officers, there remained a net difference of ₹ 5.27 crore (Net Credit) between the Cash Balance of the State Government as worked out by office of the Principal Accountant General (A&E) Haryana, Chandigarh and as reported by Reserve Bank of India as on 31 March 2019. Year wise details of the items of difference between two sets of figures are given in [Annexure 'E'](#).

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

Under Major Head 8448- Deposit of Local Fund there are two sub-heads 8448-109-98-Zila Parishad and 8448-109-99-Panchayat Samiti for which broad sheets are being maintained on the basis of Plus & Minus memoranda's being received from Treasury Offices. Under Sub-head 8448-109-98-Zila Parishad, there is balance amounting to ₹ 28.66 crore, but under sub-head 8448-109-99 Panchyat Samiti there is adverse balance amounting to ₹ 20.00 crore at the close of 03/2019 account as given in [Annexure 'F'](#). Matter in this regard has already been taken up Demi Officially with Director, Treasuries & Accounts, Haryana, Chandigarh and Treasury Officers to reconcile this adverse balance.

2.6 Plus and Minus Memoranda

Under Rule 12.16 of Punjab Financial Rules Vol.-I, special banking accounts are sometimes kept for certain classes of Deposit transactions of a public or quasi-public nature. These accounts kept in the treasury are of the nature of banking deposit accounts. These accounts are called Personal Ledger Accounts (PLA) and Personal Deposit Accounts (PDA). These accounts are two types:-

(i) PLAs opened from Consolidated Funds of State: - During this financial year, 88 PLAs Accounts have been opened from the Consolidated Funds of State. As on 31st March 2019, an amount of Rs.1020.03 crore is outstanding in one PLA of Urban Local Bodies Punchkula.

(ii) PDAs opened from sources other than Consolidated Funds of State: The funds under these accounts are received from the internal income of the department institution and there will be no budgetary provisions for these accounts.

As per Rule 13.5 of Punjab Financial Rules Volume-I, a Plus and Minus Memorandum of all deposit transactions should be prepared and submitted to the office of the Principal Accountant General (A&E) Haryana, Chandigarh.

In the plus & Minus memo, D.D.O wise opening balances in respect of all the treasuries except from Chandigarh, Kurukshetra and Hisar treasury under Major Heads 8443 and 8448 are not being received by tallying it with closing balance of previous month. Personal Deposit account wise receipts and payments are being received in Plus and Minus Memos. Receipts in Personal Deposit account are called Plus Memo and payments from Personal Deposit account are called Minus Memo. On the basis of Plus Minus Memos received from Treasury Officers all deposit transactions are posted in Broadsheets of Deposit Heads to work balances

Treasury Officers need to be instructed to adhere to the extant rules strictly in this regard.

2.7 Lapsed Deposit

As per Para 7.2 and 7.9 of CAG's M.S.O (A&E) Vol.-I, Statements of lapsed deposit are required to be received separately for Revenue and Civil Court deposit in the office of the Principal Accountant General (A&E) Haryana, Chandigarh after the 31st March each year but amount pertaining to the Lapsed Deposit Statements have not been received from 29 D.D.O's for Sheriff Petty Accounts as shown in [Annexure 'G'](#) for the amount pending, if any, up to the end of the year 2015-16. Moreover, figures lapsing every year in March are not being deducted in Plus-Minus Memos.

2.8 Discrepancy noticed in operation of 8782-Remittance Head for receipt under e-GRAS portal

The operation of 8782-Remittance Head for receipt under e-GRAS portal is purely for the departmental purpose (i.e. for Public Works & Forest receipts).

Any Government amount received in the division of Forest/PWD is to be taken by PWD/ Forest divisions in the concerned receipt head in the divisional cashbook. Thereafter, such receipt is to be deposited by the concerned divisions by creating e-challan for Major Head 8782- RIT (Remittance into Treasuries) by debiting to Major Head 8782-RIT in the divisional cash book.

At the end of the month each division of Forest as well as PWD submit compiled account to office of the Principal Accountant General (A&E) Haryana, Chandigarh along with challan wise detail of money deposited in Cyber Treasury under Major Head 8782-RIT. The Cyber Treasury submits account of Major Head 8782-RIT along with challans. This office maintains broadsheet of Major Head 8782-RIT to ensure that cash received by the division is actually deposited in the Government treasuries by pairing debit received from divisions and credit received from treasuries. Any unmatched amount is pursued with the concerned divisions by this office. During the preparation of broadsheet of Major Head 8782-RIT, many times it is noticed that receipt booked by Cyber Treasury for a division exceeds from what was reported by a division. This is due to the fact that depositor directly make payment through e-GRAS portal instead routing this payment through the concerned divisional cashbook. This result in credit balance in Major Head 8782-RIT and it could not be paired as concerned division does not have debit entry in their cash book.

To overcome above discrepancy, it is suggested that Major Head 8782-RIT head should be operated by the concerned division only through login I.D/Password process and same head should not be open to the public. A mandatory field showing Cross reference of cashbook entry of the concerned divisions for Major Head 8782-RIT challan head may be introduced in the Major Head 8782-RIT challan by consulting Public Works & Forest departments.

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

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

It was however, observed that during for last 5 years, the Treasury Officers were not furnishing the requisite Consolidated Treasury Receipts to the concerned Divisional Forest Officers and other officers dealing with the Treasuries. [Annexure 'H'](#) brings out the net differences existing in the various Forest Divisions as on 31-03-2019 as per the books maintained by this office. These net differences can be reconciled only on receipt of Consolidated Treasury Receipts from the concerned Treasury Officers. Due to which, challan amount not taken into the divisional cash book, such amount remains under suspense head instead of final receipt head of the Department.

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

2.8.2 Treasury figures in respect of 8782-102-95-I Remittance

Two types of credit booking are being received from Treasuries under head 8782-102-95-I-Remittance. Firstly for Cash/Draft/Cheques remittance transactions through challan and secondly for Book Transfer (BT) amount. The BT challan is generated by the Division which intends to transfer the funds (inter departmental) to other division of Public Works Departments and by other Civil Department to the division of Public Works Department (for deposit work).

Both the above bookings are being received in a consolidated form without Drawing & Disbursement Officer (PWD) wise detail. As regards, booking of Book Transfer amount, in most of the months the consolidated B.T. amount is not supported with complete B.T. challans and without this it cannot be ascertained, to which divisions these missing challans relates. Resultantly, such amount cannot be paired up with the details of remittance reported by Divisions in their monthly compiled accounts. As no reconciliation took place for the head 8782-102-95-I –Remittances into treasuries since the implementation of e-GRAS(electronic government receipt accounting system) so keeping in view this point and the outstanding balances under this

head, a review was also under taken, in this regard, by selecting a few Public Works Divisions and shortcoming/discrepancies noticed during the course of review have been conveyed to the State Finance Department, Haryana, for initiating corrective measures. Besides, recommendations of sub-committee constituted, in this regard, have also forwarded to State Govt. for implementation, however response of State Finance Department, Haryana despite regular pursuance by this office. The recommendations of sub-committee need to be implemented, forthwith.

A list of wanting challans enclosed in [Annexure 'J'](#)

2.8.3 Differences in the amounts remitted by P.W. Divisions & acknowledged by Treasuries under head 8782-102-98/93- Public works Cheques/EPS

There were differences between the Divisional figures and Treasuries figures in respect of Major Head 8782-102-98/93-Public Works Cheques/EPS for the year 2018-19. Such differences as given in [Annexure-'I'](#) are required to be reconciled by the Treasuries. All the Treasury Officers need to reconcile Treasury figures with Divisions and a Consolidated Treasury Certificate to this effect may be issued to Divisions as well as to this office to wipe out this difference.

Treasury officers need to be directed to submit reconciled Consolidated Treasury figures to Divisions as well as to this office.

2.9 Results of pilot run of Digitization of vouchers

Pilot run to switch over from paper voucher to digital voucher (e-voucher) for all the Drawing and Disbursing Officers (DDOs) under Chandigarh and Panchkula Treasury was initiated w.e.f. July 2017 and w.e.f Dec 2018 respectively. Office of the Principal Accountant General (A&E) Haryana, Chandigarh also created infrastructure for receiving digital voucher and validating monthly Treasury account with digital vouchers. Complete Digital voucher consist of:

- (a) System generated voucher
- (b) Scanned copy of sanction
- (c) Scanned copy of sub-voucher(s)
- (d) System generated pay order i.e. EPS
- (e) System generated GPF Recovery schedules

During the course of entire process, following discrepancies were brought to the notice of Director General, Treasury and Accounts, Haryana from time to time which are yet to be resolved. To achieve paper less transaction, accounting and single source of truth, Director General Treasury & Accounts, Haryana has to resolve these issues at the earliest.

(a) Issues faced in downloading digital vouchers:

All above mentioned e-documents are zipped in a zip file by Treasury e-system. Office of the Principal Accountant General (A&E) Haryana, Chandigarh is facing difficulty in down loading these zip file. Further, scanned copy of sanction, sub-vouchers and EPS (Electronic Payment Slip) are not found attached in some of downloaded zip files.

(b) To achieve speedy downloading of voucher/challan from the State Government Server to the Pr. Accountant General office Server, there must be some mechanism for server to server connectivity for seamless flow of data without manual intervention.

It is suggested that Treasury Officer should ensure that all attachment are available with digital voucher wherever required while passing the bill.

PART-3

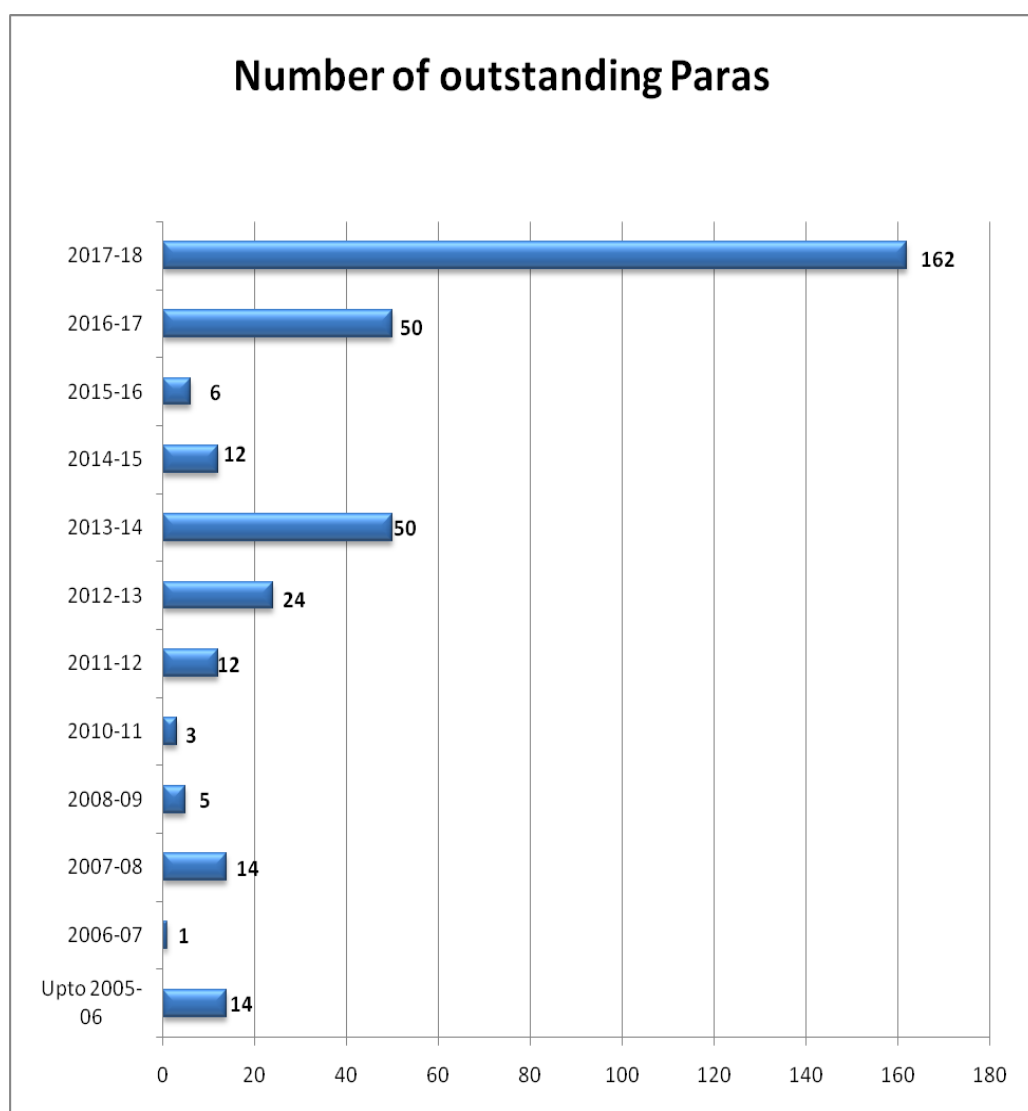
Defects and other irregularities noticed in the records for the year 2017-18 during inspection of the Treasury Offices and Sub-Treasury Offices

3.1 Treasuries/Sub-Treasuries inspected during the year 2018-19

Details of Treasuries/Sub-Treasuries inspected during the year 2018-19 were as per [Annexure 'K'](#)

3.2.1 Outstanding paras of Inspection Reports

[Graph No. 2]
Year wise position of outstanding inspection reports paras

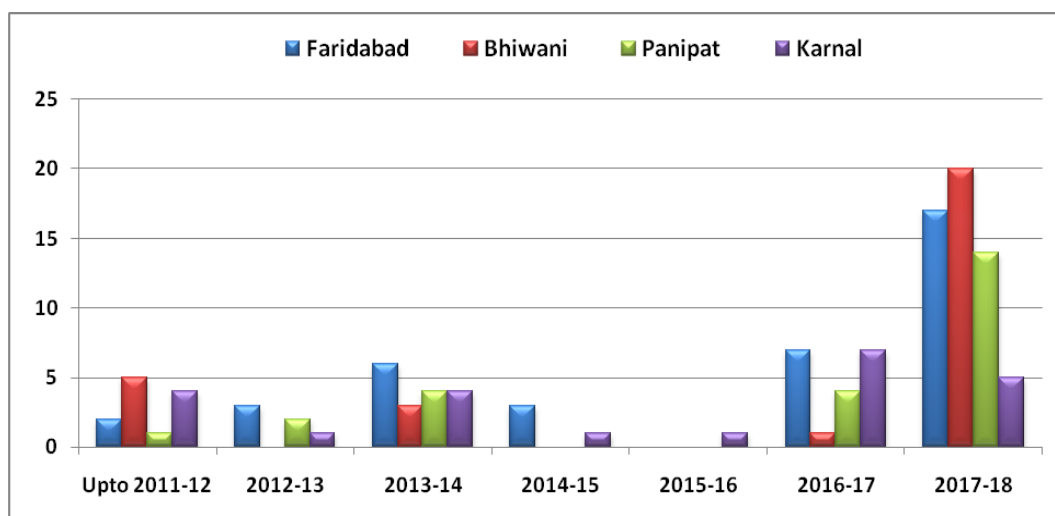


353 paras/sub-paras of previous years including paras of overpayments made to the Pensioners and Family Pensioners were outstanding due to poor compliance to the observations raised during inspections as detailed in

Annexure ‘L’. Compliance to these observations needs to be ensured at the earliest.

[Graph No. 3]

(Treasuries having maximum outstanding paras prior to 2015-16)



3.2.2 Non-submission of initial replies

Records of all the 22 Treasuries for the year 2017-18, were inspected during the year 2018-19. In terms of Rule 1.16 of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, first reply is required to be submitted within one month from the date of issue of the Inspection Report. Out of 22 Treasuries, 11 Treasuries detailed in [Annexure ‘M’](#) had taken more than three months to submit their initial replies.

3.3 Non Submission of life Certificate by Pensioners/Family Pensioners

As per Punjab Treasury Rule (Vol-1) Rule 4.103 every pensioner has to submit his/her life certificate in the month of April and October in each year. Now these life certificates are being accepted electronically only once in a year in the month of November. But during the inspection of Nuh, Punchkula, Panipat, Sonipat, Gurugram, Jagadhri, Madlauda(Panipat) Firozepur Zirka (Gurugram),and Gannaur (Sonapat)Treasuries/Sub-Treasuries, it has been observed that the life certificates from pensioners have not been received. If a pensioner dies and the successor of the pensioner does not intimate to the Treasury, Pension credited in the accounts of the pensioner after his/her death could be misused by the successors of the pensioners. All Treasuries should ensure that Life Certificates of Pensioners/Family Pensioners are being received to avoid misuse by the successors of the Pensioners/Family Pensioners.

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

- (a) In Online Treasury Information System following reports regarding Personal Deposit/Personal Ledger Accounts are available showing opening balances transaction during the month & closing balance.
- Plus/Minus Report
 - Personal Ledger Accounts Report(Institution wise)

During the inspection it has been noticed that closing balance in both the reports differ from each other. As these reports are generated from the Data base of online Treasury system there should not been any difference in the closing balance of these reports. The detail is as under:

[Table No. 6]

Treasury/ Sub-Treasury	Name of the Institution	Account No.	Balance of 03/2018 Plus/Minus Memo report (A)	Balance of 03/2018 PLA Report (B)	Difference A-B
Narnaul	ITI, Narnaul	3	2607911	4658114	(-)2050203
Narnaul	ITI Deroli Ahir,Narnaul	5	241782	475257	(-)233475
Narnaul	Civil Judge Narnaul	4	1094697	1867631	(-)772934
Mahedargarh	ITI, Mahedargarh (Narnaul)	1	1030797	3751373	(-)2720576
Mahedargarh	ITI, (women) Mahedargarh (Narnaul)	4	190863	579699	(-)388836
Mahedargarh	G.I.I.TI Matra Bass	7	112455	264132	(-)151677
Mahedargarh	Addl. Civil Judge (Sr Div Mahendargarh	8	376247	630626	(-)254379
Rewari	Govt. Footwear Institute, Rewari	9	164824	0	164824
Rewari	Principal Govt. ITI, Saharanwas	12	18990	0	18990
Bawal	ITI, Tankri,Bawal (Rewari)	1	262061	463493	(-)201432

It has also been observed that in the Personal Ledger Accounts online report, if there is no transaction in a particular month, report does not show opening and closing balance in that particular month.

Director General (Treasury & Accounts) to look in this matter and necessary above mentioned online reports may be got corrected in the system.

3.5 Non-payment of Death-Cum-Retirement Gratuity Authority by the Treasury even after a lapse of 1 year.

As per Rule 92(2) of Haryana Civil Services(Pension) Rule 2016 Death Cum-Retirement Gratuity authority letter is valid for payment upto one year from the date of issue by the Office of Principal Accountant General(A&E). After lapse of one year this authority letter has to be revalidated on the recommendation of Pension Sanctioning authority before making payment to retiree. It has been observed during the inspection of Panipat, Nuh, Faridabad, Rewari Treasuries and Meham(Rohtak), Ballabhgarh(Faridabad), Ganaur(Sonepat) Sub-Treasuries that in some cases neither payment has been got made within one year from the date of issue of these Death Cum-Retirement Gratuity authorities nor these have been got revalidated from the office of the principal Accountant General. Therefore, it is required that Treasury Officer/Sub-Treasury Officer ensure that pending Death Cum-Retirement Gratuity authorities should get revalidated from Principal Accountant General(A&E), Haryana, Chandigarh and arrangement is to be made to make payment to the beneficiaries.

3.6 Revised Pension/Family pension not updated on Pension Payment Orders from 01-01-2016.

As per Rule 4.92-B(Punjab Treasury Rules) as applicable to Treasuries in Haryana State. Any subsequent revision of Pension/Family Pension made by the Treasury Officer/Assistant Treasury Officer. Entries of the same are required to be made in Pension Payment Order. As per Govt. of Haryana Notification OM No. 2/23/2016-1 Pension 10-01-2018 pension of those pensioners who retired prior to 01-01-2016 should have been updated/revised from 01-01-2016. But in following Treasuries: Panipat, Faridabad, Sonapat and Gurugram it has been observed that the pension of pensioners has been updated w.e.f 01-01-2016 by the concerned Treasury Officers in the Data base. But entries of revised Pension/Family Pension has not been made in the Pension Payment Order maintained by Treasuries/Sub-Treasuries. All Treasury Officer/Assistant Treasury Officer has to ensure that revised Pension/Family Pension entries are made in the concerned Pension Payment Order under his/her attestation.

3.7 Irregularity in maintaining of Service book Entries.

Service Book is an important record of containing all the information relating to an employee and it also contains history of the events happens in the career of an employee and future benefits depends on the record available in the service book as its up to date maintenance should top priority of an organisation. During the inspection of Service books of Treasuries Staff in: Panipat, Bhiwani, Faridabad, Gurugram, Rewari, Narnaul, Jajjhar Treasuries and Tosham(Bhiwani), Charkhi Dadri(Bhiwani) Sub-Treasuries, there are number of irregularity observed in maintaining of service books.

- (a) Nomination for DCRG, GPF & GIS has not found attached in his service book.
- (b) PRAN no. has not been written recorded in service book.
- (c) Leave account has not been updated
- (d) Service book has not been signed by the employee/officer etc.

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

3.8 In-operative Pension Payment Order.

As Per Rule 94 of Haryana Civil Services(Pension) Rules 2016, On the death of a pensioner, payment of any arrears due may be made to his legal heirs: provided that they apply within one year of his death. It cannot be paid thereafter without the sanction of pension sanctioning authority through the Principal Accountant General (Accounts & Entitlement), Haryana. After the payment of arrears in respect of deceased pensioner, copy of Pension Payment Order shall be returned to the Principal Accountant General (Accounts & Entitlement), Haryana with a report of the date of death of the pensioner. But during Inspection of Treasuries during 2018-19 it has been observed that some Pension Payment Orders/Family Pension Payment Orders are lying for more than one year in following Treasuries/Sub-Treasuries: Faridabad, Ballabgarh(Faridabad), Hathin(Faridabad). Concerned Treasury Officer/Assistant Treasury Officer should return the inoperative Pension Payment Orders after making last entry of Pension/Family Pension paid with a report of the date of death of Pensioner to avoid fraudulent Pension/Family Pension.

3.9 Non-recording of entries on Pension Payment Orders

In terms of Rule 4.92-B of Punjab Treasury Rules and Subsidiary Treasury Rules Vol.-I, where revision of pension becomes necessary and pension is revised by the office of the Principal Accountant General (A&E) Haryana, Chandigarh the amendments are required to be noted in both halves of the Pension Payment Order by the Treasury Officer. During inspection of Treasuries & Sub-Treasuries it was noticed that following Treasuries /Sub-Treasuries were not complying with the rules are Faridabad, Bhuna (Fatehabad), Julana (Jind), Pundri (Kaithal), Panipat, Bapauli (Panipat), Rohtak, Sirsa and Sonipat.

3.10 Recovery of Death Cum Retirement Gratuity not made.

The below mentioned Death Cum Retirement Gratuity authorities for net Zero payment to retiree have been issued by the Office of the Principal Accountant General(A&E) and the total amount mentioned had to be recovered from Death Cum-Retirement Gratuity of Retiree which had not been recovered by concerned Treasury Officer/Assistant Treasury Officer. Recoveries mentioned on the DCRG authorities are not been accounted for in the concerned Head of the Account by the Treasury Officer/Assistant Treasury Officer which results to improper depiction of Financial Statements. Therefore the amount mentioned against the name/PPO Number should be recovered by transferring to the concerned Head of Account.

[Table No. 7]

Sr. No	Name & PPO No.	Authority No. Bawal (Rewari)	Amount
1.	Rewati Devi Wife of Sh. Tara Chand 039106-F	Pen-9/12139253192531/3P/13/15-95910 Dated 27-12-2013	4900
2.	Dhansar jani 167503-S	Pen-4/12/37615776157/P/13/15/78913 Dated 11-06-2013	5791
3.	Pratap Singh 156026- S	Pen-9/12-137368773687/1/P/13/15/76321 Dated 21-05-2013	4102
4.	Lal Chand Yadav 070348-S	Pen-9/12/23621336212/P/12/15/37903 Dated 31-05-12	9194

3.11 Unused non Judicial –II Stamps papers lying in various Treasuries .

The Non Judicial –II Stamp papers having face value of (₹) 500, 1000, 5000, 10000, 15000, 20000, 25000 were being sold by the State Govt. through Treasuries/Sub-Treasuries before 18-01-2017. But the sale of these Stamp papers w.e.f 18.01.2017 has been stopped by the State Government, as the Stamp Papers of above mentioned denomination are now being sold online through E-GRASS Portal. Therefore a policy is required to be formulated to adjust these Stamp papers lying in Treasuries/Sub-Treasuries. In the following Treasuries/Sub-Treasuries unused non Judicial Stamp Papers are lying Faridabad, Gurugram, Narnaul, Nuh, Rewari, Ballabhgarh(Faridabad), Hathin(Faridabad), Mahedargarh(Narnaul) Kanina(Narnaul).

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

In addition to the inspections carried out by the Officers of Audit Department, all Treasuries were required to be inspected by the Commissioner concerned once in a financial year as per Rule 1.14 (a) of Punjab State Treasury Rules. The Deputy Commissioner was required to inspect the Headquarters' Treasury at least once in six months and he or his Assistant was also to pay a surprise visit to the District Treasury once in three months in terms of Rule 1.15 of Punjab State Treasury Rules. The Deputy Commissioner was also to inspect each Sub-Treasury completely at least once in a year. If he was unable to make a second inspection himself, he should direct the Revenue Officer or other Assistant Commissioner to inspect for him. The Deputy Commissioner or his Assistant was also required to pay a surprise visit to each Sub-Treasury once in three months but it was noticed that inspection was not carried out by the Commissioner/Deputy Commissioner in the Treasuries/Sub-Treasuries namely **Tosham (Bhiwani), Gurugram, Jhajjar, Narnaul, Nuh and Rewari.**

3.13 Non-providing of Missing Vouchers

Rule 3.17 of Punjab Financial rules Volume-1, envisages that Treasury Officers should ensure that all vouchers required to be sent to office of the Principal Accountant General (A&E) Haryana, Chandigarh. Lists of wanting/missing vouchers were handed over to the concerned Treasury Officers /Assistant Treasury Officers but these were not provided by the

concerned Treasury Officers /Assistant Treasury Officers which increased the Suspense Account and hindered the progress for compilation of accounts in office of the Principal Accountant General (A&E) Haryana, Chandigarh. There are total 385 missing vouchers amounting to ₹8.17 crore outstanding up to 31.03.2019. Treasury wise list of missing vouchers is available on website of office of the Principal Accountant General (A&E) Haryana, Chandigarh (www.aghry.gov.in).

3.14 Overpayment on account of disbursement of Pension & Gratuity

Treasury is the basic unit which entails financial administration of a State. Cash Management requires strict adherence to prescribed rules and procedures. While inspection of the records of the year 2017-18 of Treasuries and Sub-Treasuries revealed overpayment of pensionary benefits of ₹ 196525/- by Treasury Officers to Pensioners/Family Pensioners due to non-observance/incorrect interpretation of rules/orders issued by the State Government, resulting in overpayment as shown in [Annexure-‘N’](#). This needs to be looked into on priority.

3.15 Discrepancies in remittances made under New Pension Scheme

New Pensions Scheme was introduced vide Haryana Government Notification No. 1/1/2004-1 Pension dated 11th December, 2008 and was applicable to the employees appointed on or after 1st January, 2006. Under the scheme, an amount equivalent to 10% of Basic Pay plus Dearness Allowance is deducted every month from the salary & an equivalent amount is contributed by the Government as its share by debiting the Major head 2071-117-Government Contribution for Defined Contributory Pension Scheme for Government Servant and this entire amount is credited to the Major Head 8342-117-New Pension Scheme. Thereafter, concerned Treasury Officer deposits the entire amount viz. employee share as well as Government share to National Security Depository Limited for crediting in the individual amount in the Permanent Retirement Account Number (PRAN) of employee by debiting the Major Head 8342-117-New Pension Scheme. At the end of month there should be no balance under the Major Head 8342-117-New Pension Scheme. **During the inspection of Faridabad Treasury, it can't be determined from the record that how much amount has been contributed by the employees and also by the Government.**

3.16 Non-submission of Lapsed Statement

As per Rule 12.7 of Punjab Financial Rules Volume-II, balances remaining unclaimed for more than three complete financial years shall at the close of March each year be credited to the Government Accounts and list of such lapsed deposits should be sent to office of the Principal Accountant General (A&E) Haryana, Chandigarh immediately after 31st March. During the inspection of Treasuries/Sub-Treasuries it was noticed that lapsed deposit statement was not submitted by the **Gurugram, Hisar, Karnal and Nuh treasuries.**

Annexure –‘A’

(Referred to in Para-1.2)

List of Treasuries and Sub-Treasuries in the State of Haryana up to 31.3.2019

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

Jhajjar	Jhajjar Treasury Beri Sub-Treasury Matanhail Sub-Treasury Bahadurgarh Sub-Treasury	Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India
Jind	Jind Treasury Julana Sub-Treasury Narwana Sub-Treasury Pillukhera Sub-Treasury Uchana Sub-Treasury Safidon Sub-Treasury Alewa Sub-Treasury	Banking Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India Central Bank of India Punjab National Bank State Bank of India State Bank of India
Kaithal	Kaithal Treasury Gulha Sub-Treasury Dhand Sub-Treasury Kalayat Sub-Treasury Pundri Sub-Treasury Rajound Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India Oriental Bank of Commerce
Karnal	Karnal Treasury Assandh Sub-Treasury Gharaunda Sub-Treasury Indri Sub-Treasury Nilokheri Sub-Treasury Taraori Sub-Treasury Nissing Sub-Treasury	Banking Banking Banking Banking Banking Banking Banking	State Bank of India Central Bank of India State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India Oriental Bank of Commerce
Kurukshetra	Kurukshetra Treasury Ismailabad Sub-Treasury Ladwa Sub-Treasury Shahbad Sub-Treasury Pehowa Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank State Bank of India State Bank of India State Bank of India
Nuh (Mewat)	Nuh Treasury Punhana Sub-Treasury Ferojpur Zirka Sub-Treasury Tauru Sub-Treasury	Banking Banking Banking Banking	State Bank of India Industrial Development Bank of India State Bank of India State Bank of India
Mohindergarh	Narnaul Treasury Mohindergarh Sub-Treasury Ateli Sub-Treasury Nangal Chaudhary Sub-Treasury Kanina Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India Punjab National Bank Punjab National Bank State Bank of India
Panchkula	Panchkula Treasury Kalka Sub-Treasury Raipur Rani Sub-Treasury Barwala Sub-Treasury Morni Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India Central Bank of India Punjab National Bank
Panipat	Panipat Treasury Bapoli Sub-Treasury Samalkha Sub-Treasury Madlauda Sub-Treasury Israna Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India Central Bank of India Oriental Bank of Commerce
Rewari	Rewari Treasury Bawal Sub-Treasur Kosli Sub-Treasury	Banking Banking Banking	State Bank of India State Bank of India Central Bank of India
Rohtak	Rohtak Treasury	Banking	State Bank of India

	Kalanaur Sub-Treasury Meham Sub-Treasury Sampla Sub-Treasury	Banking Banking Banking	United Commercial Bank State Bank of India State Bank of India
Sirsa	Sirsa Treasury Dabwali Sub-Treasury Ellenabad Sub-Treasury Kalanwali Sub-Treasury Rania Sub-Treasury	Banking Banking Banking Banking Banking	State Bank of India State Bank of India State Bank of India State Bank of India State Bank of India
Sonepat	Sonepat Treasury Ganaur Sub-Treasury Gohana Sub-Treasury Kharkhoda Sub-Treasury	Banking Banking Banking Banking	State Bank of India Punjab National Bank State Bank of India State Bank of India
Yamuna Nagar	Jagadhari Treasury Bilaspur Sub-Treasury Radaur Sub-Treasury Sadhaura Sub-Treasury Yamuna Nagar Sub-Treasury Chhachhrauli Sub-Treasury	Banking Banking Banking Banking Banking Banking	State Bank of India Punjab National Bank Syndicate Bank State Bank of India State Bank of India State Bank of India

Annexure –‘B’
(Referred to in Para-2.1)
1st List of Payment

Statement showing delay in submission of accounts by Treasuries

Sr. No.	Month	Name of Treasury	Actual Date of Receipt	Delay (in terms of days)
1	04/2018	Faridabad	20.04.2018	3
2	05/2018	Faridabad	22.05.2018	5
3	09/2018	Faridabad	20.09.2018	3
4	10/2018	Panipat	18.10.2018	1
		Bhiwani	18.10.2018	1
		Nuh	22.10.2018	5
		Rohtak	26.10.2018	9
		Jind	26.10.2018	9
		Faridabad	29.10.2018	12
5	12/2018	Faridabad	19.12.2018	2
6	01/2019	Faridabad	22.01.2019	5
7	02/2019	Faridabad	22.02.2019	5
8	03/2019	Faridabad	20.03.2019	3

Annexure –‘B-I’
(Referred to in Para-2.1)

IInd list of Payment

Statement showing delay in submission of accounts by Treasuries

Sr. No.	Month	Name of Treasury	Actual date of Receipt	Delay (In terms of days)
1	04/2018	Fatehabad	09.05.2018	2
		Faridabad	11.05.2018	4
2	05/2018	Faridabad	11.06.2018	4
3	07/2018	Bhiwani	08.08.2018	1
		Faridabad	10.08.2018	3
		Hisar	08.08.2018	1
		Sonipat	08.08.2018	1
4	09/2018	Faridabad	09.10.2018	2
5	10/2018	Faridabad	12.11.2018	5
		Hisar	12.11.2018	5
		Kurukshetra	16.11.2018	9
		Sirsa	12.11.2018	5
		Karnal	12.11.2018	5
6	11/2018	Delhi	10.12.2018	3
		Faridabad	12.12.2018	5
7	12/2018	Faridabad	10.01.2019	3
8	01/2019	Faridabad	12.02.2019	5
9	02/2019	Faridabad	08.03.2019	1
10	03/2019	Faridabad	11.04.2019	4

Annexure –‘C’

(Referred to in Para-2.2)

**Treasury /Year wise amount remained under Suspense Head due to
Non-receipt of Vouchers from different Treasury Officers up to 03/2019**

Name of Treasury	Year	Total No of Vouchers	Amount involved (₹)
AMBALA	2001-02	1	1000
	2003-04	1	7321
	2004-05	4	220002
	2005-06	1	19694
	2008-09	2	119363
	2010-11	2	132007
	2011-12	8	735689
	2012-13	6	1185026
	2013-14	5	226812
	2014-15	1	3448
	2018-19	2	315431
	Total	33	2965793
BHIWANI	2008-09	6	70348
	2009-10	3	71460
	2010-11	1	22000
	2011-12	13	2327862
	2012-13	3	251267
	2013-14	3	124831
	2018-19	5	10093553
	Total	34	12961321
CHANDIGARH	2004-05	1	1000
	2009-10	1	118933
	Total	2	119933
FARIDABAD	2002-03	1	500
	2008-09	1	84355
	2009-10	3	267874
	2010-11	1	22448
	2011-12	14	2355333
	2012-13	6	249018
	2013-14	5	156647
	2018-19	19	1983275
	Total	50	5119450
FATEHABAD	2006-07	1	10684
	2012-13	1	11765
	2018-19	1	19248
	Total	3	41697
GURUGRAM	2001-02	1	10
	2004-05	2	72050
	2008-09	1	120000
	2009-10	3	89755
	2011-12	3	408066
	2012-13	4	398533
	2014-15	1	401087
	2018-19	1	2000000

	Total	16	3489501
HISAR	2001-02	1	2897
	2010-11	1	136202
	2011-12	3	347768
	2013-14	2	168734
	2018-19	14	1775478
	Total	21	2431079
JAGADHARI	2006-07	2	99900
	2008-09	4	313215
	2009-10	1	79415
	2011-12	5	766684
	2012-13	1	14060
	2018-19	2	706900
	Total	15	1980174
JHAJJAR	1999-00	1	1800
	2002-03	1	15
	2003-04	1	840
	2008-09	1	28422
	2018-19	8	21011678
	Total	12	21042755
JIND	2013-14	1	119335
	2018-19	5	284740
	Total	6	404075
KAITHAL	2004-05	1	1000
	2007-08	1	55392
	2011-12	1	20461
	2012-13	1	58490
	2018-19	2	575934
	Total	6	711277
KARNAL	2000-01	5	14466
	2001-02	2	11831
	2005-06	4	84222
	2006-07	3	71232
	2007-08	2	124087
	2008-09	2	100576
	2009-10	1	360
	2010-11	4	2603434
	2011-12	15	1122878
	2012-13	41	10436909
	2013-14	6	485146
	2014-15	2	313513
	2018-19	3	8048
	Total	90	15376702
KURUKSHETRA	2001-02	1	100
	2011-12	2	392098
	2013-14	1	40690
	Total	4	432888
NARNAUL	2005-06	1	15260
	2010-11	1	98221
	2011-12	1	14875
	2012-13	5	746047
	Total	8	874403
NUH (MEWAT)	2011-12	1	1332034
	2012-13	1	193000
	2013-14	1	423758

	2018-19	2	184921
	Total	5	2133713
PANCHKULA	1999-00	1	39328
	2006-07	2	47274
	2007-08	1	12840
	2010-11	1	40497
	2011-12	1	134090
	2013-14	1	3000
	2018-19	3	1849227
	Total	10	2126256
PANIPAT	1999-00	2	32044
	2007-08	1	20000
	2008-09	1	44720
	2009-10	2	851588
	2012-13	2	140246
	2018-19	1	217000
	Total	9	1305598
REWARI	2011-12	1	66850
	2012-13	4	502679
	2013-14	1	1589
	2014-15	2	17348
	2018-19	3	379996
	Total	11	968462
ROHTAK	2002-03	1	400
	2003-04	2	112858
	2005-06	1	9819
	2011-12	3	184496
	2012-13	1	41471
	Total	8	349044
SIRSA	2004-05	1	15728
	2005-06	1	1505000
	2006-07	1	2000
	2010-11	1	55500
	2011-12	1	23869
	2012-13	6	357842
	2014-15	2	220506
	2018-19	5	646983
	Total	18	2827428
SONEPAT	2003-04	1	1824
	2006-07	1	138533
	2008-09	1	38736
	2009-10	1	311228
	2011-12	1	75556
	2012-13	1	5950
	2018-19	18	3506294
	Total	24	4078121
Grand Total		385	81739670

Annexure –‘D’

(Referred to in Para-2.3)

Detail of outstanding Abstract Contingent Bills up to 03/ 2019

Sr. No.	Major Head	Month	Name of Treasury	Amount (₹)	Name of DDO
1	2401	Nov-15	PUNCHKULA	25798000	A.O ANIMAL HUS AND DAIRY HR PUNCHKULA
2	2015	Jan-16	AMBALA	71600	DY COMM. CUM DISTT ELECTION OFFICER AMBALA
3	2406	Dec-16	KARNAL	175018	DIVISIONAL FOREST PRODUCTION DIVISION KARNAL
4	2056	Jul-17	JAGADHARI	2864102	SUPRITENDENT DISTRICT JAIL YAMUNANAGAR JAGADARI
5	2210	Aug-17	FARIDABAD	421200	E.S.I DISPENCRY NO 4 NH 1 FARIDABAD
6	2210	Aug-17	FARIDABAD	360000	E.S.I DISPENCRY NO 6 FARIDABAD
7	2052	Sep-17	CHANDIGARH	12111600	DEPUTY SECRETARY GENERAL HARYANA SECRETARIAT CHANDIGARH
8	2202	Sep-17	REWARI	1412000	PRINCIPAL GOVT SR. SECONDARY SCHOOL BHUDPUR REWARI
9	2204	Oct-17	BHIWANI	4099000	DISTT SPORTS AND YOUTH AFFAIRS BHIWANI
10	2202	Oct-17	SIRSA	180000	HEAD MASTER GOVT MIDDLE SCHOOL JOGIWALA SIRSA
11	2202	Oct-17	SIRSA	1135000	HEAD MASTER GOVT MIDDLE GIRLS SCHOOL BURAJ BHANGU SIRSA
12	2202	Nov-17	SIRSA	340000	HEAD MASTER GOVT HIGH SCHOOL PHOOLKAN SIRSA
13	2202	Dec-17	JIND	1900000	HEAD MASTER GHS KAKROD JIND
14	2230	Dec-17	SIRSA	5000	PRINCIPAL INDUSTRIAL TRAINING INSTITURE NATHUSARI CHOPTA SIRSA
15	3055	Dec-17	NARNAUL	9000000	GENERAL MANAGER HARYANA ROADWAYS NARNAUL
16	3055	Jan-18	SONEPAT	10000000	GENERAL MANAGER HARYANA ROADWAYS SONEPAT
17	3055	Jan-18	KURUKSHETRA	700000	GENERAL MANAGER HARYANA ROADWAYS KURUKSHETRA
18	2202	Feb-18	KURUKSHETRA	1623000	PRINCIPAL GOVT SR. SECONDARY SCHOOL MIRZAPUR KURUKSHETRA
19	2210	Feb-18	PUNCHKULA	497654	DIRECTOR GENERAL HEALTH SERVICES PUNCHKULA

20	2202	Mar-18	NARNAUL	924000	HEAD MASTER GOVT HIGH SCHOOL RAMBAS NARNAUL
21	3055	Apr-18	FATEHABAD	1000000	GENERAL MANAGER HARYANA ROADWAYS FATHABAD
22	3055	Apr-18	JIND	12000000	GENERAL MANAGER HARYANA ROADWAYS JIND
23	2015	May-18	HISAR	50000	DEPUTY COMMISSIONER HISAR
24	3055	May-18	KURUKSHETRA	74377	GENERAL MANAGER HARYANA ROADWAYS KURUKSHETRA
25	3055	May-18	KAITHAL	10000000	GENERAL MANAGER HARYANA ROADWAYS KAITHAL
26	3055	May-18	CHANDIGARH	20000	GENERAL MANAGER HARYANA ROADWAYS CHANDIGARH
27	3055	May-18	JIND	12000000	GENERAL MANAGER HARYANA ROADWAY JIND
28	3055	May-18	JIND	3000000	GENERAL MANAGER HARYANA ROADWAY JIND
29	3055	May-18	JIND	500000	GENERAL MANAGER HARYANA ROADWAY JIND
30	2202	Jun-18	KURUKSHETRA	1800000	DISTRICT ELEMENTRY EDUCATION OFFICER KURUKSHETRA
31	2202	Jun-18	JIND	964000	PRINCIPAL GOVT SR. SECONDARY SCHOOL BARODA JIND
32	3055	Jun-18	JIND	500000	GENERAL MANAGER HARYANA ROADWAY JIND
33	3055	Jun-18	JIND	15000000	GENERAL MANAGER HARYANA ROADWAY JIND
34	3055	Jun-18	NARNAUL	9000000	GENERAL MANAGER HARYANA ROADWAYS NARNAUL
35	3055	Jun-18	KAITHAL	123020	GENERAL MANAGER HARYANA ROADWAYS KAITHAL
36	3055	Jun-18	NARNAUL	9000000	GENERAL MANAGER HARYANA ROADWAYS NARNAUL
37	2202	Jun-18	SONEPAT	1041000	PRINCIPAL G.SR. SEC SCHOOL BAJNA KHU SONEPAT
38	2202	Jul-18	JIND	1918000	PRINCIPAL GOVT GIRLS SR. SECONDARY SCHOOL NARWANA JIND
39	2202	Jul-18	REWARI	1560000	PRINCIPAL GOVT SR. SECONDARY SCHOOL KUND REWARI
40	3055	Jul-18	JIND	4000000	GENERAL MANAGER HARYANA ROADWAY JIND
41	3055	Jul-18	CHANDIGARH	142065	DIRECTOR GENERAL STATE TRANSPORT CHANDIGARH
42	2230	Jul-18	CHANDIGARH	1134000	ACCOUNT OFFICER LABOUR DE[ART,EMT CHANDIGARH

43	3055	Jul-18	BHIWANI	9000000	GENERAL MANAGER HARYANA ROADWAY BHIWANI
44	3055	Jul-18	SONEPAT	683025	GENERAL MANAGER HARYANA ROADWAY SONEPAT
45	2230	Jul-18	CHANDIGARH	10000	DIRECTOR INDUSTRIAL TRAINING HARYANA CHANDIGARH
46	2202	Jul-18	HISAR	727000	HEAD MASTER GOVT HIGH SCHOOL HARTIA HISAR
47	2202	Jul-18	HISAR	740000	PRINCIPAL G. GIRLS SR. SEC SCHOOL MANDI ADAMPUR HISAR
48	2202	Jul-18	SONEPAT	1547000	HEAD MASTER GOVT HIGH SCHOOL CHIRASMI SONEPAT
49	2202	Jul-18	SONEPAT	1098000	PRINCIPAL G.SR. SEC SCHOOL GARHI JHANJHARA SONEPAT
50	2202	Jul-18	FATEHABAD	1000000	HEAD MASTER GOVT HIGH SCHOOL TIBBI FATEHABAD
51	2202	Jul-18	SONEPAT	360000	HEAD MASTER GOVT HIGH SCHOOL BARI SONEPAT
52	2202	Aug-18	REWARI	349000	PRINCIPAL, GSSS, HANSAKA (P) REWARI
53	3055	Aug-18	BHIWANI	9000000	GENERAL MANAGER, HARYANA ROADWAYS, BHIWANI
54	3055	Aug-18	JIND	15000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
55	3055	Aug-18	SONEPAT	700000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
56	2230	Aug-18	KARNAL	48756	PRINCIPAL INDUSTRIAL TRAINING INSTITUTE WOMAN, KARNAL
57	3055	Aug-18	JIND	3000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
58	2202	Sep-18	REWARI	1986000	PRINCIPAL, GOVT. SR. SEC. SCHOOL, SULKHA (S) REWARI
59	2202	Sep-18	REWARI	1953000	PRINCIPAL GOVT SR SECONDARY SCHOOL BERLI KHURD (S) REWARI
60	2202	Sep-18	JIND	960000	PRINCIPAL GOVERNMENT GIRLS SR SEC SCHOOL, KALWAN (S) JIND
61	2202	Sep-18	JIND	4000	HEADMASTER GOVT GIRLS SENIOR SECONDARY SCHOOL, DANODA (S) JIND
62	2202	Sep-18	KARNAL	290000	BLOCK EDUCATION OFFICER, INDRI (P) KARNAL
63	2202	Sep-18	KARNAL	381719	PRINCIPAL GOVT. SEN.SEC. SCHOOL KOHAND (S) KARNAL
64	2202	Sep-18	SIRSA	395000	PRINCIPAL GSSS SUKHCHAIN SIRSA

65	2202	Sep-18	SIRSA	300000	BLOCK EDUCATION OFFICER BARAGUDAH (S) SIRSA
66	2202	Sep-18	SIRSA	150000	HEADMASTER, GOVT. MIDDLE SCHOOL, DAULATPUR KHERA SIRSA
67	2202	Sep-18	BHIWANI	13808	HM/ PRINCIPAL GOVT SR SEC SCHOOL, PATWAN(S) BHIWANI
68	2202	Sep-18	BHIWANI	7300	HEADMASTER GOVT. GIRLS HIGH SCHOOL, SAMASPUR, (BHIWANI)
69	2202	Sep-18	BHIWANI	1194	BLOCK EDUCATION OFFICER, BEHAL, BHIWANI (P)
70	2202	Sep-18	BHIWANI	720000	HEADMASTER GOVT MIDDLE SCHOOL DHANI SHAYAMA (BHIWANI)
71	2202	Sep-18	PUNCHKULA	80000	O/O DIR SCHOOL EDUCATION HARYANA, PANCHKULA
72	2210	Sep-18	JIND	11391	CIVIL SURGEON, JIND
73	2210	Sep-18	JAGADHARI	4594	CIVIL SURGEON, YAMUNANAGAR
74	3055	Sep-18	JIND	15000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
75	3055	Sep-18	JIND	15000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
76	3055	Sep-18	JIND	3000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
77	3055	Sep-18	DELHI	9000000	GENERAL MANAGER HARYANA ROADWAYS DELHI
78	3055	Sep-18	FARIDABAD	7500000	GENERAL MANAGER HR ROADWAYS, FARIDABAD
79	3055	Sep-18	BHIWANI	9000000	GENERAL MANAGER, HARYANA ROADWAYS, BHIWANI
80	2055	Sep-18	PUNCHKULA	138313	AIG/PROV O/O DIRECTOR GENERAL OF POLCE HARYANA
81	2202	Sep-18	KAITHAL	1000000	PRINCIPAL GOVT SR SECONDARY SCHOOL, SISLA SISMORE (P) KAITHAL
82	2202	Sep-18	SONEPAT	1290000	PRINCIPAL GOVT SR. SEC. SCHOOL, KHANDRAI, SONEPAT
83	2202	Sep-18	FATEHABAD	554586	PRINCIPAL GOVT. SR. SEC. SCHOOL, BUWAN (P) FATEHABAD
84	2202	Sep-18	JAGADHARI	280000	HEADMASTER GOVT MIDDLE SCHOOL BEGAMPUR JAGADHARI
85	2205	Sep-18	CHANDIGARH	540000	SUPTT ARCHAEOLOGY & MUSEUM DEPTT HR CHANDIGARH
86	2204	Oct-18	AMBALA	1300000	LT COL , CO 1, HARYANA (G) BN NCC, AMBALA CANTT

87	2204	Oct-18	AMBALA	28024	LT COL , CO 1, HARYANA (G) BN NCC, AMBALA CANTT
88	2202	Oct-18	REWARI	1200000	PRINCIPAL GOVT SR. SEC. SCHOOL PITHRAWAS (S) REWARI
89	2202	Oct-18	PUNCHKULA	200000	DIRECTOR PRIMARY EDUCATION HARYANA, PANCHKULA
90	2202	Oct-18	PUNCHKULA	40000	DIRECTOR PRIMARY EDUCATION HARYANA, PANCHKULA
91	2202	Oct-18	PUNCHKULA	20000	DIRECTOR PRIMARY EDUCATION HARYANA, PANCHKULA
92	2202	Oct-18	BHIWANI	523000	HEADMASTER GOVT HIGH SCHOOL, TIWALA (S) BHIWANI
93	2202	Oct-18	NARNAUL	4000	HEADMASTER GOVERNMENT GIRLS HIGH SCHOOL, MAROLI (S) NARNAUL
94	2202	Oct-18	SIRSA	5000	HEADMASTER GOVT MIDDLE SCHOOL BHADRA (SIRSA)
95	2202	Oct-18	SIRSA	4000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, RORI SIRSA
96	2202	Oct-18	JIND	1248000	HEADMASTER GOVERNMENT HIGH SCHOOL, SULEHRA (S)JIND
97	2210	Oct-18	PUNCHKULA	95000000	DIRECTOR GENERAL, HEALTH SERVICES, HR, PANCHKULA
98	2210	Oct-18	PUNCHKULA	187500000	DIRECTOR GENERAL, HEALTH SERVICES, HR, PANCHKULA
99	2210	Oct-18	PUNCHKULA	33463233	BUDGET OFFICER, DIR GEN HEALTH SERVICES HR, PANCHKULA
100	2210	Oct-18	PUNCHKULA	2751840	BUDGET OFFICER, DIR GEN HEALTH SERVICES HR, PANCHKULA
101	2210	Oct-18	FARIDABAD	365715	MEDICAL OFFICER ESI DISPENSARY NO.1. FARIDABAD
102	3055	Oct-18	SIRSA	10000000	GENERAL MANAGER HARYANA ROADWAYS, SIRSA
103	3055	Oct-18	JIND	3000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
104	3055	Oct-18	ROHTAK	13000000	GENERAL MANAGER HARYANA ROADWAYS, ROHTAK
105	3055	Oct-18	ROHTAK	15000000	GENERAL MANAGER HARYANA ROADWAYS, ROHTAK
106	3055	Oct-18	FATEHABAD	15000000	GENERAL MANAGER HARYANA ROADWAYS FATEHABAD

107	3055	Oct-18	JAGADHARI	8688666	GENERAL MANAGER HARYANA ROADWAYS, YAMUNA NAGAR
108	3055	Oct-18	PUNCHKULA	1600000	GENERAL MANAGER HARYANA ROADWAYS PANCHKULLA
109	3055	Oct-18	PUNCHKULA	1040960	GENERAL MANAGER HARYANA ROADWAYS PANCHKULLA
110	2056	Oct-18	PUNCHKULA	30000	DIRECTOR GENERAL OF PRISONS, HR, SECTOR-14, PANCHKULA
111	2056	Oct-18	HISAR	190000	SUPRINTENDENT CENTRAL JAIL, HISAR
112	2202	Oct-18	HISAR	3783500	DISTT ELEMENTARY EDUCATION OFFICER HISAR (S)
113	2202	Oct-18	HISAR	5220000	DISTT ELEMENTARY EDUCATION OFFICER HISAR (S)
114	2202	Nov-18	REWARI	1995000	PRINCIPAL GOVT.SENIOR SECONDARY SCHOOL, GOKALGARH (S) REWARI
115	2202	Nov-18	REWARI	1180000	PRINCIPAL GOVT SR SEC SCHOOL GARHI BOLINI (S) REWARI
116	2202	Nov-18	KURUKSHETRA	984000	PRINCIPAL GOVT SR SEC SCHOOL KANIPLA(KKR) (S) KURUKSHETRA
117	2202	Nov-18	JIND	1850000	PRINCIPAL GOVT. SR. SEC. SCHOOL, PEGAN (S) JIND
118	2202	Nov-18	JIND	300000	BLOCK EDUCATION OFFICER ALEWA AT NAGURAN (JIND)
119	5053	Nov-18	CHANDIGARH	100000	UNDER SECRETARY TO GOVT HARYANA CIVIL AVIATION, CHANDIGARH
120	3055	Nov-18	KURUKSHETRA	10000000	GENERAL MANAGER HARYANA ROADWAYS, KURUKSHETRA
121	3055	Nov-18	ROHTAK	15000000	GENERAL MANAGER HARYANA ROADWAYS, ROHTAK
122	3055	Nov-18	JAGADHARI	7594283	GENERAL MANAGER HARYANA ROADWAYS, YAMUNA NAGAR
123	3055	Nov-18	ROHTAK	15000000	GENERAL MANAGER HARYANA ROADWAYS, ROHTAK
124	3055	Nov-18	JAGADHARI	8756601	GENERAL MANAGER HARYANA ROADWAYS, YAMUNA NAGAR
125	2406	Nov-18	PUNCHKULA	99225	CONSERVATOR OF FORESTS VAN BHAWAN, SECTOR 6 PANCHKULA
126	2202	Nov-18	HISAR	300000	BLOCK EDUCATION OFFICER, AGROHA (P) HISAR
127	2202	Nov-18	HISAR	1862000	HM GHS/PRINCIPAL GOVT SR SEC SCHOOL , BITHMARA

					HISAR
128	2202	Nov-18	HISAR	1342000	HM GHS,/PRINCIPAL GOVT SR SEC SCHOOL PUTHI MANGAL KHAN (S),HISAR
129	2202	Nov-18	HISAR	1391000	PRINCIPAL GOVT SR SECONDARY SCHOOL KALIRAWAN (S) HISAR
130	2202	Nov-18	HISAR	737000	HEADMASTER GOVT. GIRLS HIGH SCHOOL NIANA, HISAR (S)
131	2202	Nov-18	HISAR	2841000	PRINCIPAL GOVT SR SECONDARY SCHOOL ARYA NAGAR (S) HISAR
132	2202	Nov-18	JAGADHARI	848000	PRINCIPAL SHAHEED M L VERMA GOVT SR SEC SCHOOL, LALHARI KALAN (P) JAGADHARI
133	2202	Nov-18	JAGADHARI	361000	HM GHS/PRINCIPAL GOVT SR SEC SCHOOL SALEMPUR KOHI JAGADHARI
134	2202	Nov-18	FATEHABAD	487500	HEADMASTER GOVERNMENT HIGH SCHOOL, DIGOH (P) FATEHABAD
135	2202	Nov-18	ROHTAK	2000000	HEADMASTER GOVERNMENT GIRLS HIGH SCHOL, BHARAN ROHTAK
136	2056	Nov-18	HISAR	832785	SUPRINTENDENT CENTRAL JAIL-2, HISSAR
137	2700	Dec-18	JIND	326250	EXECUTIVE ENGINEER, NARWANA W/S DIVN, NARWANA
138	2202	Dec-18	GURGAON	300000	PRINCIPAL GOVT MODEL SANSKRITI SCHOOL SUSHANT LOK GURGAON (S)
139	2202	Dec-18	NOH	45734	HM GMS/PRINCIPAL GOVT SR SEC SCHOOL REWASAN (MEWAT) NUH
140	2202	Dec-18	REWARI	342000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, KHORI (P)REWARI
141	2202	Dec-18	NOH	1090000	HEADMASTER GOVT MIDDLE SCHOOL BAROJI (MEWAT) NUH
142	2202	Dec-18	NOH	300000	BLOCK EDUCATION OFFICER TAURU (P)NOH
143	2202	Dec-18	BHIWANI	1328000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, JUI KHURD (S)BHIWANI
144	2210	Dec-18	JIND	22466	CIVIL SURGEON, JIND
145	3055	Dec-18	SONEPAT	1000000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
146	3055	Dec-18	SONEPAT	1000000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT

147	3055	Dec-18	SONEPAT	1000000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
148	3055	Dec-18	JIND	3000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
149	2058	Dec-18	CHANDIGARH	100000	ACCOUNT OFFICER, PRINTING & STATIONERY DEPTT, HR, CHANDIGARH
150	3055	Dec-18	SONEPAT	538362	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
151	3055	Dec-18	BHIWANI	1000000	GENERAL MANAGER, HARYANA ROADWAYS, BHIWANI
152	3055	Dec-18	SONEPAT	69210	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
153	3055	Dec-18	JIND	3000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
154	3055	Dec-18	JIND	15000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
155	2230	Dec-18	CHANDIGARH	10000	DIR IND TRAG & VOC EDU/DY DIR SKILL DEV IND HR CHANDIGARH
156	5055	Dec-18	JIND	48251	GENERAL MANAGER HARYANA ROADWAYS, JIND
157	2235	Dec-18	FARIDABAD	83400	CHILD DEVELOPMENT PROJECT OFFICER, CDPO, NIT-II, FARIDABAD
158	2202	Dec-18	JAGADHARI	378000	HEADMASTER GHS, KOTLA (P) JAGADHARI
159	2202	Dec-18	JHAJJAR	150000	PRINCIPAL GOVT. MODEL SANSKRITI SR.SEC.SCHOOL, LADAIN (P) JHAJJAR
160	2202	Dec-18	JHAJJAR	300000	PRINCIPAL GOVT. MODEL SANSKRITI SR.SEC.SCHOOL, LADAIN (P)JHAJJAR
161	2202	Dec-18	ROHTAK	120000	BLOCK EDUCATION OFFICER LAKHAN MAJRA (ROHTAK)
162	2202	Dec-18	JAGADHARI	541000	HEADMASTER GOVERNMENT HIGH SCHOOL, LEDI (P)JAGADHARI
163	2202	Dec-18	HISAR	930000	HEADMASTER GHS, BUDHA KHERA (S)HISAR
164	2202	Dec-18	HISAR	874000	PRINCIPAL, GSSS, PATEL NAGAR, HISSAR (S)
165	2202	Dec-18	HISAR	1315000	PRINCIPAL GSSS, BHATLA (S) HISAR
166	2202	Dec-18	HISAR	742000	HEADMASTER GOVT HIGH SCHOOL DEWAN (S)HISAR
167	2202	Dec-18	HISAR	1527000	PRINCIPAL GOVT SENIOR SECONDARY SCHOOL, UKLANA MANDI (S) HISAR
168	2202	Dec-18	HISAR	1399000	HEADMASTER GOVT GIRLS HIGH SCHOOL, TOKAS (S) HISAR

169	2202	Dec-18	HISAR	1520000	HEADMASTER GOVT GIRLS HIGH SCHOOL, UKLANA MANDI (S) HISAR
170	2515	Jan-19	GURGAON	10000	DISTRICT DEVELOPMENT & PANCHAYAT OFFICER GURGAON, GURGAON
171	2015	Jan-19	JIND	1911900	DEPUTY COMMISSIONER CUM DISTT.ELECTION OFFICER, JIND
172	2015	Jan-19	JIND	174950	DEPUTY COMMISSIONER CUM DISTT.ELECTION OFFICER, JIND
173	2202	Jan-19	REWARI	997800	PRINCIPAL GOVT.SENIOR SECONDARY SCHOOL, GOKALGARH (S) REWARI
174	2202	Jan-19	REWARI	1449000	HEADMASTER GHS, ASIAKI GORAWAS (S)REWARI
175	2202	Jan-19	NOH	96700	HM GMS/ PRINCIPAL GOVT SR SECHOOL BISSAR AKBARPUR, NOH
176	2202	Jan-19	PUNCHKULA	165000	DISTT EDUCATION OFFICER, PANCHKULA
177	2202	Jan-19	PUNCHKULA	1996000	PRINCIPAL GOVT. SR SECONDARY SCHOOL, TIKKAR HILLS (P)PUNCHKULA
178	2202	Jan-19	JIND	1959000	PRINCIPAL GOVT. SEN.SEC. SCHOOL BUDHA KHERA (S)JIND
179	2202	Jan-19	JIND	1479000	PRINCIPAL, GSSS, KHARAK RAMJI (S) JIND
180	2202	Jan-19	JIND	1218000	PRINCIPAL GOVERNMENT GIRLS SENIOR SECONDARY SCHOOL NARWANA (S) JIND
181	2202	Jan-19	JIND	410000	PRINCIPAL GSSS DALAMWALA (S) JIND
182	2202	Jan-19	NARNAUL	361000	PRINCIPAL GOVT SR SEC SCHOOL, SIHMA (S)NARNAUL
183	2202	Jan-19	KARNAL	1782000	PRINCIPAL GOVT SENIOR SECONDARY SCHOOL, KUNJPURA (S)KARNAL
184	2202	Jan-19	KARNAL	1272000	PRINCIPAL GOVT. GIRLS SR. SEC. SCHOOL ASSANDH, KARNAL (S)
185	2202	Jan-19	KARNAL	875000	PRINCIPAL,GOVT SR. SECONDARY SCHOOL, PATEHERA,KARNAL(S)
186	2202	Jan-19	KARNAL	891000	HEADMASTER GOVT. HIGH SCHOOL ,KHERA (S)KARNAL
187	2202	Jan-19	KARNAL	625000	HM/ PRINCIPAL GOVT SR SEC SCHOOL KHANPUR (S) KARNAL
188	2202	Jan-19	KARNAL	787000	PRINCIPAL GOVT SENIOR SECONDARY SCHOOL PADHANA KARNAL (S)
189	2202	Jan-19	BHIWANI	520000	HEADMASTER GOVT MIDDLE SCHOOL NANGLA (BHIWANI)

190	2202	Jan-19	BHIWANI	226000	PRINCIPAL GOVT GIRLS SENIOR SECONDARY SCHOOL, CHARKHI DADRI (S) BHIWANI
191	2202	Jan-19	BHIWANI	813000	PRINCIPAL, GOVT GIRL SR SEC SCHOOL, BHIWANI (S)
192	2202	Jan-19	BHIWANI	405000	HEADMASTER GOVT MIDDLE SCHOOL JUI KALAN (BHIWANI)
193	2202	Jan-19	BHIWANI	1677000	HEADMASTER GOVERNMENT HIGH SCHOOL, BIDHWAN (P)
194	2202	Jan-19	BHIWANI	1409000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL BAUND KALAN (P)BHIWANI
195	2202	Jan-19	BHIWANI	692000	PRINCIPAL GOVT GIRLS SENIOR SECONDARY SCHOOL, CHARKHI DADRI (S)BHIWANI
196	2202	Jan-19	BHIWANI	2000000	PRINCIPAL GOVT SENIOR SECONDARY SCHOOL, BIRHI KALAN (P)BHIWANI
197	2202	Jan-19	BHIWANI	1000000	PRINCIPAL GOVT SENIOR SECONDARY SCHOOL, KUNGAR (S)BHIWANI
198	2202	Jan-19	BHIWANI	13320	PRINCIPAL GOVT.SEN.SEC.SCHOOL, SAGWAN (S)BHIWANI
199	3055	Jan-19	SONEPAT	1247753	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
200	3055	Jan-19	SONEPAT	69210	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
201	3055	Jan-19	SONEPAT	240000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
202	3055	Jan-19	SONEPAT	1000000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
203	3055	Jan-19	SONEPAT	400315	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
204	3055	Jan-19	SONEPAT	10000000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
205	3055	Jan-19	PUNCHKULA	1600000	GENERAL MANAGER HARYANA ROADWAYS PANCHKULLA
206	3055	Jan-19	PUNCHKULA	319160	GENERAL MANAGER HARYANA ROADWAYS PANCHKULLA
207	2058	Jan-19	CHANDIGARH	20000	ACCOUNT OFFICER, PRINTING & STATIONERY DEPTT, HR, CHANDIGARH
208	2230	Jan-19	KAITHAL	17406	PRINCIPAL VOCATIONAL EDUCATIONAL INSTITUTE, KALAYAT,KAITHAL

209	2230	Jan-19	KAITHAL	3000	PRINCIPAL VOCATIONAL EDUCATIONAL INSTITUTE, KALAYAT,KAITHAL
210	2230	Jan-19	PUNCHKULA	20000	DEPUTY LABOUR COMMISSIONER, PANCHKULA
211	2055	Jan-19	PUNCHKULA	171405	DIR GEN OF POLICE DSP/CID(Hqrs), HR, PANCHKULA
212	2202	Jan-19	HISAR	1106000	PRINCIPAL GOVT SR SECONDARY SCHOOL, BHAINI AMIRPUR (S) HISAR
213	2202	Jan-19	JAGADHARI	498000	PRINCIPAL GOVT. SENIOR SECONDARY SCHOOL, KHIZRABAD (P) JAGADHARI
214	2202	Jan-19	JAGADHARI	200000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, KHADRI (P) JAGADHARI
215	2202	Jan-19	JAGADHARI	1190000	HEADMASTER GOVT MIDDLE SCHOOL DAULATPUR(YAMUNA NAGAR)
216	2202	Jan-19	KAITHAL	300000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, KALAYAT KAITHAL
217	2202	Jan-19	KAITHAL	300000	HEADMASTER GHS-4, KAITHAL (P) KAITHAL
218	2202	Jan-19	FATEHABAD	261228	HEADMASTER GOVERNMENT HIGH SCHOOL, KUMHARIA FATEHABAD
219	2202	Jan-19	FATEHABAD	898000	HEADMASTER GOVERNMENT HIGH SCHOOL, DHANI DULAT (P) FATEHABAD
220	2202	Jan-19	FATEHABAD	861000	HEADMASTER GOVT. HIGH SCHOOL CHANDRAWAL (FATEHABAD) (P)
221	2202	Jan-19	FARIDABAD	300000	PRINCIPAL GOVT MODEL SANSKRITI SR SEC SCHOOL SECTOR 55 FARIDABAD
222	2202	Jan-19	SONEPAT	1798000	HEADMASTER GOVERNMENT HIGH SCHOOL, JAWAHRA (P)SONEPAT
223	2202	Jan-19	SONEPAT	1822000	PRINCIPAL G S S SCHOOL RUKHI SONEPAT (P)
224	2202	Jan-19	SONEPAT	1498000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, RABHRA SONEPAT
225	2202	Jan-19	SONEPAT	2000000	PRINCIPAL GOVERNMENT GIRLS SENIOR SECONDARY SCHOOL, GOHANA SONEPAT
226	2202	Jan-19	JHAJJAR	2991000	PRINCIPAL GOVT GIRLS SR SEC SCHOOL, JHAJJAR (P)
227	2202	Jan-19	JHAJJAR	200000	PRINCIPAL GOVT GIRLS SR SEC SCHOOL, JHAJJAR (P)

228	2202	Jan-19	SONEPAT	1772000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, JAULI SONEPAT
229	2202	Jan-19	ROHTAK	2430000	PRINCIPAL GOVT SR SEC SCHOOL, KAHNAUR ROHTAK
230	2202	Jan-19	ROHTAK	327000	PRINCIPAL GOVT SENIOR SEC SCHOOL, KHIDWALI ROHTAK
231	2202	Jan-19	ROHTAK	1242000	HEADMASTER/MISTRESS GOVT HIGH SCHOOL BHAINI BHAIRON ROHTAK
232	2202	Jan-19	ROHTAK	1765000	PRINCIPAL GOVT SR SEC SCHOOL KHERI MEHAM ROHTAK
233	2202	Jan-19	ROHTAK	1441000	PRINCIPAL GOVT SR SEC SCHOOL SAIMAN ROHTAK
234	2202	Jan-19	ROHTAK	1922000	HEADMASTER GOVERNMENT HIGH SCHOOL, KAKRANA ROHTAK
235	2202	Jan-19	ROHTAK	1449000	PRINCIPAL GGSSS, FARMANA ROHTAK
236	2202	Jan-19	ROHTAK	1824000	HM/PRINCIPAL GOVT SR SEC SHCOOL SINGHPURA KHURD ROHTAK
237	2202	Jan-19	ROHTAK	938500	PRINCIPAL GSSS, FARMANA ROHTAK
238	2202	Jan-19	ROHTAK	1090000	PRINCIPAL, GGSSS, BAINSI ROHTAK
239	2202	Jan-19	HISAR	1852000	HEADMASTER GOVT HIGH SCHOOL, PATTAN TOKAS (S) HISAR
240	2202	Jan-19	HISAR	966000	HEADMASTER GOVT HIGH SCHOOL DHANI KHAN BAHADUR(HISAR)
241	2202	Jan-19	HISAR	1356000	PRINCIPAL GOVT SENIOR SECONDARY SCHOOL MODEL TOWN HISAR
242	2202	Jan-19	HISAR	1940000	HM GHS/PRINCIPAL GOVT SR SEC SCHOOL , BITHMARA HISAR
243	2202	Jan-19	HISAR	1731000	PRINCIPAL GOVT SR SEC SCHOOL/HM GHS, THASKA (S) HISAR
244	2202	Jan-19	HISAR	1932000	PRINCIPAL GOVT SR SECONDARY SCHOOL BHATOL KHARKARA (S) HISAR
245	2202	Jan-19	HISAR	1629000	PRINCIPAL GOVT SR SEC SCHOOL KOHLI(HISAR)
246	2202	Jan-19	HISAR	1491000	HEADMASTER GOVT HIGH SCHOOL, PATTAN TOKAS (S) HISAR
247	2202	Jan-19	HISAR	1979000	PRINCIPAL GOVT SR SEC SCHOOL, ADAMPUR (S)HISAR
248	2204	Feb-19	GURGAON	235300	DISTRICT SPORTS AND YOUTH AFFAIRS OFFICER,

					GURGAON
249	2204	Feb-19	PUNCHKULA	100000000	DIRECTOR GENERAL SPORTS & YOUTH AFFAIRS, HR, PANCHKULA
250	2204	Feb-19	PUNCHKULA	80800000	DIRECTOR GENERAL SPORTS & YOUTH AFFAIRS, HR, PANCHKULA
251	2204	Feb-19	KAITHAL	1137085	DISTT SPORTS AND YOUTH AFFAIRS OFFICER KAITHAL
252	4059	Feb-19	HISAR	1735000	SUPRINTENDENT CENTRAL JAIL-2, HISSAR
253	2215	Feb-19	KARNAL	39780	EXECUTIVE ENGINEER PUBLIC HELATH ENGINEERING DIV.2 KARNAL
254	2501	Feb-19	CHANDIGARH	80000	ACCOUNTS OFFICER DIRECTOR RURAL DEVELOPMENT HARYANA, CHANDIGARH
255	2052	Feb-19	DELHI	20000	UNDER SECRETARY O/O PRINCIPAL RESIDENT COMMISSIONER HR GOVT. BHAWAN, NEW DELHI
256	2014	Feb-19	KARNAL	573568	DISTRICT AND SESSION JUDGE, KARNAL
257	2202	Feb-19	KARNAL	854000	HEADMASTER GOVT. HIGH SCHOOL SHEIKHUPURA MANCHURI (S)KARNAL
258	2202	Feb-19	KARNAL	3685	PRINCIPAL, GSSS, KALRI JAGIR (S)KARNAL
259	2202	Feb-19	KARNAL	650000	HEADMASTER GHS, KALSI BARSALU (P)KARNAL
260	2202	Feb-19	KARNAL	300000	HEADMASTER GOVT MIDDLE SCHOOL RATTAK (KARNAL)
261	2202	Feb-19	KARNAL	480000	HEAD MASTER GHS/ PRINCIPAL GOVT SR SEC SCHOOL JALMANA (P)KARNAL
262	2202	Feb-19	KARNAL	7644	PRINCIPAL GOVT SENIOR SEC SCHOOL, SAGGA (P)KARNAL
263	2202	Feb-19	BHIWANI	439000	PRINCIPAL GOVT SR SEC SCHOOL, GIGNOW (S) BHIWANI
264	2202	Feb-19	BHIWANI	1070000	HEADMASTER GOVT HIGH SCHOOL, CHAPPAR (S) BHIWANI
265	2202	Feb-19	BHIWANI	875000	HEADMASTER GOVT MIDDLE SCHOOL GOTHRA (BHIWANI)
266	2202	Feb-19	JIND	16000	HEADMASTER GOVT MIDDLE SCHOOL, LOCHAB (JIND)
267	2202	Feb-19	JIND	50000	HEADMASTER GOVT MIDDLE SCHOOL, LOCHAB (JIND)

268	2202	Feb-19	JIND	60000	HEADMASTER GOVT MIDDLE SCHOOL, LOCHAB (JIND)
269	2202	Feb-19	JIND	507000	HEADMASTER GOVT MIDDLE SCHOOL DHANI RAMGARH JIND
270	2202	Feb-19	PANIPAT	20000	PRINCIPAL GOVT. SR. SEC.SCHOOL, BURSHAM (S) PANIPAT
271	2202	Feb-19	PANIPAT	42340	PRINCIPAL GOVT COLLEGE ISRANA (PANIPAT)
272	2210	Feb-19	CHANDIGARH	68706	PUBLIC .ANALYST HARYANA, FOOD LABORATORY HARYANA,SECTOR-11D, CHANDIGARH
273	3055	Feb-19	KARNAL	10000000	GENERAL MANAGER HARYANA ROADWAYS, KARNAL
274	3055	Feb-19	FATEHABAD	2000000	GENERAL MANAGER HARYANA ROADWAYS FATEHABAD
275	3055	Feb-19	JIND	215633	GENERAL MANAGER HARYANA ROADWAYS, JIND
276	3055	Feb-19	JIND	461557	GENERAL MANAGER HARYANA ROADWAYS, JIND
277	3055	Feb-19	JIND	2818945	GENERAL MANAGER HARYANA ROADWAYS, JIND
278	3055	Feb-19	JIND	15000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
279	3055	Feb-19	JIND	2500000	GENERAL MANAGER HARYANA ROADWAYS, JIND
280	3055	Feb-19	JHAJJAR	10000000	GENERAL MANAGER HARYANA ROADWAYS JHAJJAR
281	3055	Feb-19	AMBALA	315567	GENERAL MANAGER HARYANA ROADWAYS, AMBALA
282	3055	Feb-19	AMBALA	9476728	GENERAL MANAGER HARYANA ROADWAYS, AMBALA
283	3055	Feb-19	AMBALA	9476728	GENERAL MANAGER HARYANA ROADWAYS, AMBALA
284	3055	Feb-19	AMBALA	105559	GENERAL MANAGER HARYANA ROADWAYS, AMBALA
285	3055	Feb-19	AMBALA	45959	GENERAL MANAGER HARYANA ROADWAYS, AMBALA
286	3055	Feb-19	AMBALA	9476728	GENERAL MANAGER HARYANA ROADWAYS, AMBALA
287	2041	Feb-19	NOH	2750	SECY.REGIONAL TRANSPORT AUTHORITY,NUH(MEWAT
288	3055	Feb-19	SONEPAT	10000000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT

289	3055	Feb-19	SONEPAT	25106	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
290	3055	Feb-19	SONEPAT	1000000	GENERAL MANAGER HARYANA ROADWAYS, SONEPAT
291	3055	Feb-19	PUNCHKULA	17000000	GENERAL MANAGER HARYANA ROADWAYS PANCHKULLA
292	3055	Feb-19	PUNCHKULA	210357	GENERAL MANAGER HARYANA ROADWAYS PANCHKULLA
293	2202	Feb-19	KAITHAL	1306800	HEADMASTER GOVT MIDDLE SCHOOL SARAN(KAITHAL)
294	2202	Feb-19	KAITHAL	1980000	PRINCIPAL GOVT. SR. SECONDARY SCHOOL, SANGHAN (S)KAITHAL
295	2202	Feb-19	KAITHAL	390000	HEADMASTER GOVT MIDDLE SCHOOL FRANSWALA(KAITHAL)
296	2202	Feb-19	JAGADHARI	588000	HEADMASTER GOVT HIGH SCHOOL DARPUR YAMUNANAGAR
297	2202	Feb-19	KAITHAL	808545	PRINCIPAL GSSS, BABA LADANA (S)KAITHAL
298	2202	Feb-19	KAITHAL	300000	PRINCIPAL GOVT SR SECONDARY SCHOOL, SISLA SISMORE (S)KAITHAL
299	2202	Feb-19	SONEPAT	1711000	PRINCIPAL GOVERNMENT GIRLS SR.SEC. SCHOOL, MADINA (P)SONEPAT
300	2202	Feb-19	SONEPAT	2249000	HEADMASTER GOVERNMENT HIGH SCHOOL, JAWAHRA (P)SONEPAT
301	2202	Feb-19	HISAR	1894600	PRINCIPAL GOVERNMENT SENIOR SECONDERY SCHOOL, SISWAL (S) HISAR
302	2405	Feb-19	ROHTAK	711000	DISTT FISHERIES OFFICER- CUM- CEO, FISH FARMERS DEV. AGENCY, ROHTAK
303	2810	Feb-19	PUNCHKULA	964255	CHIEF PROJECT OFFICER CUM A O, RENEWABLE ENERGY DEPTT, PANCHKULA
304	2204	Mar-19	HISAR	13000000	DISTT SPORTS & YOUTH AFFAIRS OFFICER, HISAR
305	2203	Mar-19	PUNCHKULA	200000	DIRECTOR GENERAL TECHNICAL EDUCATION HARYANA, SECTOR 4 PANCHKULA
306	2203	Mar-19	KARNAL	588884	PRINCIPAL GOVT ENGINEERING COLLEGE NILOKHERI, KARNAL
307	2515	Mar-19	NARNAUL	1800000	BLOCK DEV PANCHAYAT OFFICER, MOHINDERGARH
308	2515	Mar-19	NARNAUL	600000	BLOCK DEV PANCHAYAT OFFICER, SATNALI,

					MOHINDERGARH
309	2401	Mar-19	JAGADHARI	85000	SUB DIVISIONAL AGRICULTURE OFFICER, JAGADHRI
310	2401	Mar-19	AMBALA	300000	DEPUTY DIRECTOR INTENSIVE CATTLE DEVELOPMENT PROJECT, AMBALA
311	2051	Mar-19	PUNCHKULA	15000000	SECRETARY HARYANA PUBLIC SERVICE COMMISSION, PANCHKULA
312	2515	Mar-19	AMBALA	600000	BLOCK DEVELOPMENT AND PANCHAYAT OFFICER, AMBALA-1
313	2515	Mar-19	AMBALA	600000	BLOCK DEVELOPMENT & PANCHAYAT OFFICER, BARARA
314	2401	Mar-19	PUNCHKULA	131471	ASSTT SOIL CONSERVATION OFFICER, (GHAGGAR) RAIPUR RANI PANCHKULA
315	2401	Mar-19	PUNCHKULA	158687	ASSTT SOIL CONSERVATION OFFICER, (GHAGGAR) RAIPUR RANI PANCHKULA
316	2401	Mar-19	PUNCHKULA	193285	ASSTT SOIL CONSERVATION OFFICER, (GHAGGAR) RAIPUR RANI PANCHKULA
317	2401	Mar-19	PUNCHKULA	192823	ASSTT SOIL CONSERVATION OFFICER, (GHAGGAR) RAIPUR RANI PANCHKULA
318	2515	Mar-19	CHANDIGARH	1165445	DIRECTOR GENERAL DEVELOPMENT AND PANCHAYAT, HARYANA, CHANDIGARH
319	2401	Mar-19	PUNCHKULA	126627	SPECIALIST SOIL CONSERVATION ENGG., PANCHKULA
320	2401	Mar-19	PUNCHKULA	126627	SPECIALIST SOIL CONSERVATION ENGG., PANCHKULA
321	2015	Mar-19	ROHTAK	130000	DEPUTY/ DISTT. ELECTION OFFICER ROHTAK
322	2015	Mar-19	CHANDIGARH	575283	ASSTT CHIEF ELECTORAL OFFICER HARYANA, CHANDIGARH
323	2014	Mar-19	PUNCHKULA	41300000	DISTT AND SESSION JUDGE, PANCHKULA
324	2054	Mar-19	CHANDIGARH	89132	DIRECTOR, LOCAL AUDIT, HARYANA, CHANDIGARH
325	2014	Mar-19	PUNCHKULA	33000000	DISTT AND SESSION JUDGE, PANCHKULA
326	2014	Mar-19	PUNCHKULA	700000	DISTT AND SESSION JUDGE, PANCHKULA
327	2202	Mar-19	BHIWANI	4000	PRINCIPAL GSSS, DEVRALA (S) BHIWANI
328	2202	Mar-19	BHIWANI	4000	HEAD MASTER GOVT HIGH SCHOOL, DHANI RIWASA, BHIWANI (S)

329	2202	Mar-19	REWARI	100	PRINCIPAL GOVT. SR. SEC. SCHOOL TURKIAWAS, REWARI (P)
330	2202	Mar-19	SIRSA	541000	HEAD MASTER GOVT HIGH SCHOOL SINGHPURA, SIRSA
331	2202	Mar-19	KURUKSHETRA	72537	HEADMASTER GOVT. MIDDLE SCHOOL, KATLEHRI (KURUKSHETRA)
332	2202	Mar-19	KURUKSHETRA	37485	HEADMASTER GOVT. MIDDLE SCHOOL, KATLEHRI (KURUKSHETRA)
333	2202	Mar-19	KARNAL	50000	HEADMASTER GOVT MIDDLE SCHOOL ARDANA (KARNAL)
334	2202	Mar-19	BHIWANI	6674	HEADMASTER S.J.D. GOVT GIRLS HIGH SCHOOL , SUI (P)BHIWANI
335	2202	Mar-19	BHIWANI	11200	HEAD MASTER GOVT HIGH SCHOOL, DHANI RIWASA, BHIWANI (P)
336	2202	Mar-19	BHIWANI	7020	HEAD MASTER GOVT HIGH SCHOOL, DHANI RIWASA, BHIWANI (P)
337	2202	Mar-19	REWARI	13000	PRINCIPAL GOVERNMENT SENIOR SECONDARY SCHOOL, KUND (S) REWARI
338	2202	Mar-19	KARNAL	228000	HM/PRINCIPAL GOVT SENIOR SECONDARY SCHOOL, DACHER (S) KARNAL
339	2202	Mar-19	KARNAL	359000	HEADMASTER GOVT MIDDLE SCHOOL SHERGARH KHALSA (KARNAL)
340	2202	Mar-19	KARNAL	936000	PRINCIPAL GOVT SENIOR SECONDARY SCHOOL PADHANA KARNAL (P)
341	2202	Mar-19	KARNAL	638000	HEADMASTER GOVT MIDDLE SCHOOL GHISARPURI (KARNAL)
342	2202	Mar-19	KARNAL	300000	PRINCIPAL GOVERNMENT GIRL SENIOR SECONDARY SCHOOL, KARNAL (P)
343	2202	Mar-19	BHIWANI	1182000	PRINCIPAL GOVT SR SEC SCHOOL KASUMBHI, BHIWANI
344	2202	Mar-19	JIND	970000	PRINCIPAL GOVT SR SEC SCHOOL AHIRKA(JIND) (S)
345	2202	Mar-19	JIND	1330000	HEADMASTER GOVERNMENT HIGH SCHOOL, MANDI KALAN (S) JIND
346	2202	Mar-19	JIND	125000	PRINCIPAL K M GOVT COLLEGE, NARWANA JIND
347	2202	Mar-19	JIND	150000	DISTRICT EDUCATION OFFICER, JIND
348	2202	Mar-19	JIND	91210	PRINCIPAL K M GOVT COLLEGE, NARWANA JIND
349	2202	Mar-19	JIND	960000	HEADMASTER GOVT MIDDLE SCHOOL,

					GOBINDPURA (JIND)
350	2202	Mar-19	JIND	2265500	HEAD MASTER GOVT MIDDLE SCHOOL JHEEL (JIND)
351	2202	Mar-19	NARNAUL	500000	HEAD MASTER GOVERNMENT HIGH SCHOOL DHADHOT (M.GARH) NARNAUL
352	2202	Mar-19	NARNAUL	696000	PRINCIPAL GOVERNMENT SR SEC SCHOOL, NIZAMPUR (S) NARNAUL
353	2202	Mar-19	NARNAUL	1428000	HEADMASTER GOVT MIDDLE SCHOOL PALARI PANIHARA(M/GARH) NARNAUL
354	2202	Mar-19	NARNAUL	624000	HEADMASTER GOVT MIDDLE SCHOOL BALANA(M/GARH) NARNAUL
355	2202	Mar-19	NARNAUL	1593000	PRINCIPAL GOVT. SEN SEC. SCHOOL RATTA KALA (P) NARNAUL
356	2202	Mar-19	BHIWANI	54000	PRINCIPAL GOVT. SR. SECONDARY SCHOOL TOSHAM (S) BHIWANI
357	2202	Mar-19	BHIWANI	1588000	PRINCIPAL GOVT SR SEC SCHOOL NEEMRIWALI (S)BHIWANI
358	2202	Mar-19	NARNAUL	327100	HEADMASTER GOVT MIDDLE SCHOOL BHANDOR UNCHI(M/GARH) NARNAUL
359	2202	Mar-19	NARNAUL	342600	HEADMASTER GOVT MIDDLE SCHOOL MOHMUDPUR(M/GARH) NARNAUL
360	2210	Mar-19	JAGADHARI	12157	CIVIL SURGEON, YAMUNANAGAR
361	2210	Mar-19	PUNCHKULA	50000	COMMISSIONER, DEPT. OF FOOD AND DRUGS ADMINISTRATION HARYANA PANCHKULA
362	2210	Mar-19	PUNCHKULA	10218000	DEPUTY DIRECTOR, MEDICAL EDUCATION & RESEARCH HARYANA, PANCHKULA
363	2210	Mar-19	PUNCHKULA	52508085	DIRECTOR GENERAL, HEALTH SERVICES, HR, PANCHKULA
364	2210	Mar-19	PUNCHKULA	75000000	DIRECTOR GENERAL, HEALTH SERVICES, HR, PANCHKULA
365	2210	Mar-19	PUNCHKULA	146900000	DIRECTOR GENERAL, HEALTH SERVICES, HR, PANCHKULA
366	3055	Mar-19	KAITHAL	10000000	GENERAL MANAGER HARYANA ROADWAYS, KAITHAL
367	3055	Mar-19	SIRSA	10000000	GENERAL MANAGER HARYANA ROADWAYS,

					SIRSA
368	3055	Mar-19	BHIWANI	15000000	GENERAL MANAGER, HARYANA ROADWAYS, BHIWANI
369	3055	Mar-19	JIND	2000000	GENERAL MANAGER HARYANA ROADWAYS, JIND
370	3055	Mar-19	HISAR	14856397	GENERAL MANAGER HARYANA ROADWAYS, HISAR
371	2230	Mar-19	SONEPAT	5000	PRINCIPAL INDUSTRIAL TRAINING INSTITUTE, GOHANA
372	5055	Mar-19	JAGADHARI	115000	GENERAL MANAGER HARYANA ROADWAYS, YAMUNA NAGAR
373	3055	Mar-19	ROHTAK	675000	GENERAL MANAGER HARYANA ROADWAYS, ROHTAK
374	3055	Mar-19	ROHTAK	15000000	GENERAL MANAGER HARYANA ROADWAYS, ROHTAK
375	3055	Mar-19	CHANDIGARH	15000000	GENERAL MANAGER HARYANA ROADWAYS, CHARKHI DADRI
376	2058	Mar-19	CHANDIGARH	40000	ACCOUNT OFFICER, PRINTING & STATIONERY DEPTT, HR, CHANDIGARH
377	2202	Mar-19	KAITHAL	260000	PRINCIPAL GOVT. SR. SEC. SCHOOL, PEODA (S)KAITHAL
378	2202	Mar-19	KAITHAL	223000	PRINCIPAL GOVT SR SEC SCHOOL, BUDHA KHERA (S)KAITHAL
379	2202	Mar-19	KAITHAL	648000	PRINCIPAL GOVT. SR. SEC. SCHOOL NAINA DHOS, KAITHAL (S)
380	2202	Mar-19	KAITHAL	300000	PRINCIPAL GOVT GIRLS SR SECONDARY SCHOOL KAITHAL (P)
381	2202	Mar-19	ROHTAK	1594000	PRINCIPAL GOVT SR SECONDARY SCHOOL, BEHLBA ROHTAK
382	2202	Mar-19	JAGADHARI	804961	DISTT EDUCATION OFFICER, YAMUNA NAGAR (S) JAGADHARI
383	2202	Mar-19	FATEHABAD	597000	HM GHS/ PRINCIPAL GOVT SR SEC SCHOOL, MADH (S)FATEHABAD
384	2202	Mar-19	FATEHABAD	495500	HEADMASTER GOVT MIDDLE SCHOOL RATTANGARH(FATEHABAD)
385	2202	Mar-19	FATEHABAD	865200	PRINCIPAL GOVT SR SEC SCHOOL, JANDLI KALAN (P)(FATEHABAD)
386	2202	Mar-19	FATEHABAD	844000	HEADMASTER GOVT GIRLS MIDDLE SCHOOL KHABRA KALAN(FATEHABAD)
387	2202	Mar-19	FATEHABAD	893000	PRINCIPAL GOVT GIRLS SR SEC SCHOOL, GORAKHPUR

					(P)(FATEHABAD)
388	2202	Mar-19	SONEPAT	1771000	HEADMASTER G G H S MUNDLANA(SNP) (P) SONEPAT
389	2202	Mar-19	HISAR	1956000	PRINCIPAL GSSS, BHATLA (S) HISAR
390	2202	Mar-19	HISAR	1997000	PRINCIPAL GOVT GIRLS SENIOR SECONDERY SCHOOL, HISSAR (P)
391	2202	Mar-19	HISAR	1443000	PRINCIPAL GOVT GIRLS SR SEC SCHOOL, MANDI ADAMPUR (S)HISAR
392	2202	Mar-19	HISAR	1995000	HEADMASTER GOVERNMENT HIGH SCHOOL, CHULI KALAN (S)HISAR
393	2202	Mar-19	HISAR	1608000	PRINCIPAL GSSS, LANDHARI (S) HISAR
394	2202	Mar-19	HISAR	1656000	PRINCIPAL SENIOR SECONDRY SCHOOL SCHOOL, DAROLI (S)HISAR
395	2202	Mar-19	HISAR	1059500	PRINCIPAL GOVT SR SECONDARY SCHOOL KHEDAR (S) HISAR
396	2401	Mar-19S	SIRSA	200000	DEPUTY DIRECTOR OF AGRICULTURE, SIRSA
397	2052	Mar-19S	CHANDIGARH	200000	DY SECY TO GOVT HARYANA REVENUE(A) CHANDIGARH
			TOTAL	1714344389	

Annexure - 'E'

(Referred to in Para-2.4)

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

Month & Year	Debit		Credit	
	Items	Amount (₹)	Items	Amount (₹)
1968 to 1985-86	85	4,44,12,582.27	63	412,01,646.48
1986-87	4	30,01,075.21	5	16,64,297.64
4/1987 to 9/1987	7	4,87,590.58	5	628.40
Total up to 09/1987	96	479,01,248.06	73	428,66,572.52
10/87 to 03/1997				
10/1987 to 3/1988	1	18,541.30	-	-
1988-89	6	17,53,505.22	4	4,66,875.44
1989-90	15	276,47,855.43	8	30,31,174.72
1990-91	7	57,776.40	4	24,068.40
1991-92	2	30,399.50	2	3,26,074.00
1992-93	1	61,088.00	1	23,759.18
1993-94	2	1,87,154.01	3	13,34,304.59
1994-95	1	2,02,184.00	-	-
1995-96	1	300.00	-	-
1996-97	1	2,30,416.75	1	100.00
Total 10/1987 to 03/1997	37	301,89,220.61	23	52,06,356.33
04/1997 onwards				
2009-10	1	2,50,123.00	-	-
2011-12	-	-	1	0.01
2013-14	-	-	1	5,24,657.00
2014-15	-	-	1	50,260.00
2017-18	6	22,37,92,365.00	5	22,36,54,964.00
2018-19	19	17,42,02,407.00	8	25,67,55,561.00
Total	26	39,82,44,895.00	16	48,09,85,442.01
Grand Total	159	47,63,35,363.67	112	52,90,58,370.86

Net = 5,27,23,007.19 Cr.

Annexure -'F'

(Referred to in Para-2.5)

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

Month	O.B. (₹)	Receipt (₹)	Payment (₹)	Closing Balance (₹)
April	-180826127	2065400	1148164	-179908891
May	-179908891	2712146	3245741	-180442486
June	-180442486	2938375	4656622	-182160733
July	-182160733	1817863	3783178	-184126048
August	-184126048	1488235	3007486	-185645299
September	-185645299	326679	3083028	-188401648
October	-188401648	4638580	1579576	-185342644
November	-185342644	994101	4126486	-188475029
December	-188475029	526990	5832866	-193780905
January	-193780905	1215510	4617409	-197182804
February	-197182804	1797270	3101654	-198487188
March	-198487188	163373	1694299	-200018114

Annexure-‘G’
(Referred to in Para- 2.7)
Lapsed deposit

Sr. No.	List of Sheriff Petty Accounts
1	Civil Judge/CJM Sherrif Petty Accounts, Ambala City.
2	Civil Judge/CJM (Sheriff Petty A/c),Ambala Cantt.
3	Civil Judge/CJM (Sheriff Petty A/c),Naraingarh (Ambala)
4	Civil Judge/CJM (Sheriff Petty A/c),Charkhi Dadri
5	Civil Judge/CJM (Sheriff Petty A/c),Tosham (Bhiwani)
6	Civil Judge/CJM (Sheriff Petty A/c)Siwani (Bhiwani)
7	Civil Judge/CJM (Sheriff Petty A/c),Faridabad
8	Civil Judge/CJM (Sheriff Petty A/c),Palwal
9	Civil Judge/CJM (Sheriff Petty A/c) Hathin ,Palwal
10.	Civil Judge/CJM (Sheriff Petty A/c)Pataudi , (Gurgaon)
11	Civil Judge/CJM (Sheriff Petty A/c),Punhana (Gurgaon)
12.	Civil Judge/CJM (Sheriff Petty A/c)Tauru (Gurgaon)
13.	Civil Judge/CJM (Sheriff Petty A/c),Jagadhari, (Yamuna Nagar)
14	Civil Judge/CJM (Sheriff Petty A/c),Jhajjar
15	Civil Judge/CJM (Sheriff Petty A/c) Bahadurgarh (Jhajjar)
16	Civil Judge/CJM (Sheriff Petty A/c) Kaithal
17	Civil Judge/CJM (Sheriff Petty A/c) Guhla, Kaithal
18	Civil Judge/CJM (Sheriff Petty A/c), Kurukshetra
19	Civil Judge/CJM (Sheriff Petty A/c) Pehowa, Kurukshetra
20	Civil Judge /CJM(Sheriff Petty A/c) Narnaul
21	Civil Judge/CJM (Sheriff Petty A/c) Mohindergarh.
22	Civil Judge/ CJM(Sheriff Petty A/c) Panipat
23	Civil Judge/CJM (Sheriff Petty A/c) Punchkula
24	Civil Judge/CJM (Sheriff Petty A/c) Kosli, Rewari
25	Civil Judge/CJM (Sheriff Petty A/c) Rewari
26	Civil Judge/CJM (Sheriff Petty A/c) Rohtak
27	Civil Judge/CJM (Sheriff Petty A/c) Dabwali (Sirsa)
28	Civil Judge/CJM (Sheriff Petty A/c) Sirsa
29	Civil Judge/CJM (Sheriff Petty A/c) Nuh.

Annexure - 'H'

(Referred to in Para-2.8.1)

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

Sr.No.	Name of Division	Debit (₹)	Credit (₹)
1.	Principal Chief Conservator of , Haryana, Panchkula	42047452	-
2.	Conservator of , North Circle Panchkula	-	59501
3.	Divisional Officer, (T) Morni (Pinjore)	-	4437701
4.	Divisional Officer, (T) Yumunanagar	301878	
5.	Divisional Officer, (T) Ambala City	14336057	-
6.	Divisional Officer, (T) Kurukshetra	-	4916317
7.	Divisional Officer, (T) Karnal	-	2005771
8.	Divisional Officer, (T) Sonapat	-	5681764
9.	Divisional Officer (T) Kaithal	-	462403
10.	Conservator of South Circle Gurgaon	-	12412
11.	Divisional Officer (T) Mohindergharh	1696863	-
12.	Divisional Officer (T) Faridabad	-	37657444
13.	Divisional Officer Rohtak	5365191	-
14.	Divisional Officer Gurgaon	25082162	-
15.	Conservator of West Circle Hissar		321026
16.	Divisional Officer (T) Sirsa	3243039	-
17.	Divisional Officer (T) Jind	7790900	-
18.	Divisional Officer, (T) Hissar	1188963	-
19.	Divisional Officer, (T) Bhiwani	-	3680124
20.	Divisional Officer (P) Karnal	11909815	
21.	Divisional Officer (P) Kurukshetra	4016112	-
22.	Divisional Officer (P) Yumuna Nagar	11580749	-
23.	Conservator of training Circle Pinjore, Pkl	-	22664
24.	Conservator of Research Circle Pinjore Pkl	-	552161
25.	Conservator of Central Circle Rohtak	528287	-
26.	Divisional Officer, Community Forestry Project, Panipat	-	6150285
27.	Divisional Officer, Community Forestry Project, Faridabad	-	643240
28.	Divisional Officer (T) Panipat	-	1258967
29.	Divisional Officer, Jhajjar	-	9337333
30.	Divisional Officer (M&E) Karnal	2084862	-
31.	Divisional Officer, (T) Mewat Nuh	-	2551255

32.	Divisional Officer, (T) Rewari	4516688	-
33.	Divisional Officer, (T) Fatehabad	-	21407158
34.	Chief Wild Life Warden Panchkula	-	78770
35.	Divisional Wild Life Officer, Panchkula	142991	-
36.	Divisional Wild Life Officer, Rohtak	-	8257989
37.	Conservator of Community Forestry Project, Ambala	-	85487
38.	Divisional Officer, Community Forestry Project, Kurukshetra	3379503	-
39.	Conservator of Community Forestry Project, Circle Hissar	-	23378
40.	Divisional Officer, Community Forestry Project, Bhiwani	87277	-
41.	Divisional Officer, Community Forestry Project, Jatusana, Rewari	-	196708
42.	Divisional Officer, Community Forestry Project, Hissar	-	272352
43.	Conservator of Officer (M&E) Circle Karnal	-	28914
44.	Divisional Officer, (T) Palwal	31373743	-
45.	Divisional Wild Life Officer Gurgaon	-	88693
46.	Divisional Wild Lie Officer, Hissar	264352	-
47.	Divisional Officer Training Division Sohana	63604	
48.	Conservator of working Plan Circle Gurgaon.	-	4375569
49.	Divisional Officer Training Division Pinjore	-	9129
50.	Divisional Officer Research Division Pinjore	375134	-
51.	Divisional officer Seed Collection Division Pinjore	-	359139
52.	D.F.O. (P) Hissar	-	3015061
53.	Divisional Officer (M&E) Hissar	-	96992
54.	Divisional Officer, ECO Truism Panchkula	2495	-
55.	Cyber Treasury	-	9964474
56.	C.F., S.F. Ambala	-	484274
57.	Divisional Officer, Community Project, Ambala	30412	-
58.	Conservator of (P) Circle Karnal	-	3558
59.	D.F.O. Eco. Tourism Gurgaon	-	200
Total		171408529	128498213

NET DR. 42910316

Annexure - 'I'

(Referred to in Para- 2.8.3)

**Details of difference between Divisional figures and Treasury Figures sent to
Office of the Principal Accountant General (A&E) Haryana - "8782-102- II. Cheques"
Irrigation**

Sr. No.	Code No.	Name of Division	Month	Dr./Cr.	Treasury Figures (₹)	Divisional Figures (₹)
1.	9	Saraswati Heritage Divn No 3 Kaithal	04/2018	Debit	194566	217098
	9	Saraswati Heritage Divn No 3 Kaithal	05/2018	Debit	1138992	1279932
	9	Saraswati Heritage Divn No 3 Kaithal	06/2018	Debit	5670319	5710610
	9	Saraswati Heritage Divn No 3 Kaithal	07/2018	Debit	4657184	4665272
	9	Saraswati Heritage Divn No 3 Kaithal	08/2018	Debit	4083673	4063862
	9	Saraswati Heritage Divn No 3 Kaithal	09/2018	Debit	3760868	4745059
	9	Saraswati Heritage Divn No 3 Kaithal	10/2018	Debit	2824873	2801490
	9	Saraswati Heritage Divn No 3 Kaithal	11/2018	Debit	1800720	1794227
	9	Saraswati Heritage Divn No 3 Kaithal	01/2018	Debit	1231142	1037948
	9	Saraswati Heritage Divn No 3 Kaithal	02/2018	Debit	501321	482084
2.	14	Saraswati Heritage Divn-1 Jagadhari	12/2018	Debit	52198	24486
3.	38	Water Services Divn Jagadhari	05/2018	Debit	3973284	3986902
4.	39	Water Services Div Sonapat	05/2018	Debit	3670287	73648273
5.	40	Rai Water Services Sonapat	06/2018	Debit	2315705	2266106
6.	46	Water Services Divn Kaithal	07/2018	Debit	20623623	20668729
7.	49	Water Services Divn Hisar	05/2018	Debit	30542135	30491226
8.	52	Water Services Divn Tohana	04/2018	Debit	4128	6546788
	52	Water Services Divn Tohana	05/2018	Debit	89959124	87417698
	52	Water Services Divn Tohana	06/2018	Debit	55156424	56236008
	52	Water Services Divn Tohana	07/2018	Debit	31847624	29228445
	52	Water Services Divn Tohana	08/2018	Debit	25451401	23374405
				Debit	37106062	38320900

	52	Water Services Divn Tohana	09/2018			
	52	Water Services Divn Tohana	10/2018	Debit	49433328	56050410
	52	Water Services Divn Tohana	11/2018	Debit	109943543	113227258
	52	Water Services Divn Tohana	12/2018	Debit	74307838	96661263
9.	54	Water Services Divn (Mech) Hisar	02/2019	Debit	5710487	3813246
10.	67	Sampla W/S Div Rohtak	09/2018	Debit	11467735	11467743
	67	Sampla W/S Div Rohtak	10/2018	Debit	3413916	3562927
	67	Sampla W/S Div Rohtak	11/2018	Debit	1194193	1056598
11.	69	Water Services Divn (Mech) Rohtak	10/2018	Debit	31322206	38262022
12.	74	Vigilance Divn Karnal	05/2018	Debit	0	54498
13.	74	Vigilance Divn Karnal	06/2018	Debit	180123	125625
	74	Vigilance Divn Karnal	08/2018	Debit	0	7293
14.	77	Safidon Water Services Divn Jind	05/2018	Debit	6193265	6439616
	77	Safidon Water Services Divn Jind	06/2018	Debit	13130959	13487959
	77	Safidon Water Services Divn Jind	01/2019	Debit	1631828	141103
	77	Safidon Water Services Divn Jind	02/2019	Debit	12424567	12458590
15.	78	Jind Water Services Divn Jind	06/2018	Debit	27693371	27653285
	78	Jind Water Services Divn Jind	09/2018	Debit	9736513	9513370
	78	Jind Water Services Divn Jind	11/2018	Debit	9788838	9590806
16.	82	Y.W.S(Mech) Divn Faridabad	05/2018	Debit	1498352	1522818
	82	Y.W.S(Mech) Divn Faridabad	06/2018	Debit	1595234	1594294
17.	85	Siwani W.S Divn Bhiwani	01/2018	Debit	22537235	26512653
18.	87	Loharu W/S Div Bhiwani	07/2018	Debit	2060328	2276413
19.	88	Loharu W/S Div CharkhiDadri	08/2018	Debit	11311622	11311632
20.	91	Water Services Divn (Mech) Rewari	12/2018	Debit	5986643	3406090
	91	Water Services Divn (Mech) Rewari	01/2019	Debit	92336852	92215061
21.	93	Water Services Div II Rewari	08/2018	Debit	1994010	1802274
22.	94	Water Services feeder Div Rohtak	05/2018	Debit	3818719	18916207
23.	95	Mohindergarh W.S. Divn Ch Dadri	08/2017	Debit	3345199	2942218
24.	100	Water Services Divn Ambala	05/2018	Debit	10559609	10565658
	100	Water Services Divn Ambala	06/2018	Debit	4070903	4077530
	100	Water Services Divn Ambala	07/2018	Debit	17026524	16992773

25.	122	Rewari Lift Irrigation Div Jhajjar	05/2018	Debit	15160550	15159090
26.	142	Const Divn -28 Jind	06/2018	Debit	12790813	12792644

B & R

Sr. No.	Code No.	Name of Division	Month	Debit/ Credit	Treasury figure (₹)	Divisional figure (₹)
1.	1	Prov Divn B&R I Rohtak	05/2018	Debit	43461799	43429281
2.	9	Prov Divn B&R-I Hissar	04/2018	Debit	41423747	42003570
	9	Prov Divn B&R-I Hissar	07/2018	Debit	33434589	36307879
	9	Prov Divn B&R-I Hissar	08/2018	Debit	32221279	42554681
	9	Prov Divn B&R-I Hissar	09/2018	Debit	39457292	43870733
	9	Prov Divn B&R-I Hissar	10/2018	Debit	27233578	9502578
	9	Prov Divn B&R-I Hissar	02/2019	Debit	22425783	22599350
3.	10	Prov Divn B&R-I Ambala Cantt	03/2019	Debit	208638246	207723774
4.	11	Prov Divn B&R-I Jind	05/2018	Debit	48933666	51549709
	11	Prov Divn B&R-I Jind	06/2018	Debit	99870550	97266339
	11	Prov Divn B&R-I Jind	08/2018	Debit	26596242	28123526
	11	Prov Divn B&R-I Jind	09/2018	Debit	14057953	45742455
	11	Prov Divn B&R-I Jind	10/2018	Debit	17743181	193182679
	11	Prov Divn B&R-I Jind	11/2018	Debit	14900921	32083311
	11	Prov Divn B&R-I Jind	12/2018	Debit	30683843	48625687
	11	Prov Divn B&R-I Jind	01/2019	Debit	65329612	38590579
5.	13	Prov Divn B&R-I Kurukshetra	05/2018	Debit	41787255	41165903
	13	Prov Divn B&R-I Kurukshetra	06/2018	Debit	23110803	23109481
	13	Prov Divn B&R-I Kurukshetra	07/2018	Debit	104322003	104128926
	13	Prov Divn B&R-I Kurukshetra	09/2018	Debit	37557845	37491008
	13	Prov Divn B&R-I Kurukshetra	11/2018	Debit	62733488	62530054
	13	Prov Divn B&R-I Kurukshetra	12/2018	Debit	21353439	21331333
					17643208	17559053

	13	Prov Divn B&R-I Kurukshetra	01/2019	Debit		
6.	18	Prov Divn B&R Hansi	10/2018	Debit	133345839	133315218
7.	21	Prov Divn B&R (Mech) Karnal	07/2018	Debit	1848875	2560972
	21	Prov Divn B&R (Mech) Karnal	10/2018	Debit	1430318	3283895
	21	Prov Divn B&R (Mech) Karnal	12/2018	Debit	29900	32220
8.	25	National Highway Div NO 2 Jind	11/2018	Debit	1020787	1274538
	25	National Highway Div NO 2 Jind	01/2019	Debit	188367	229981
9.	31	Prov Divn B&R Narwana	06/2018	Debit	48534836	48426296
	31	Prov Divn B&R Narwana	07/2018	Debit	46968256	46965491
	31	Prov Divn B&R Narwana	09/2018	Debit	47269739	14057953
	31	Prov Divn B&R Narwana	10/2018	Debit	193182679	17743181
	31	Prov Divn B&R Narwana	11/2018	Debit	31832398	14900921
10.	32	Prov Divn B&R Ambala Cantt	05/2018	Debit	7310129	0
	32	Prov Divn B&R Ambala Cantt	09/2018	Debit	0	80478
11.	34	Mech Div Hisar	05/2018	Debit	0	540731
12.	35	Prov. Divn B&R II Gurugram	01/2019	Debit	107555518	101069201
	35	Prov. Divn B&R II Gurugram	02/2019	Debit	49016225	48874375
13.	36	Prov Divn B&R IV Rohtak	04/2018	Debit	961718	4353444
	36	Prov Divn B&R IV Rohtak	05/2018	Debit	20602278	21884086
	36	Prov Divn B&R IV Rohtak	06/2018	Debit	12588611	7915077
	36	Prov Divn B&R IV Rohtak	08/2018	Debit	20264604	20996428
	36	Prov Divn B&R IV Rohtak	09/2018	Debit	18190200	17664207
	36	Prov Divn B&R IV Rohtak	10/2018	Debit	479903	143375
	36	Prov Divn B&R IV Rohtak	11/2018	Debit	33053360	33184057
14.	39	Prov. Divn B&R II Karnal	09/2018	Debit	95842651	95729627
	39	Prov. Divn B&R II Karnal	11/2018	Debit	164933640	164764685
15.	41	Prov Divn B&R Ambala Cantt	05/2018	Debit	0	7310129
	41	Prov Divn B&R Ambala Cantt	09/2018	Debit	0	18193182
16.	42	Electrical Divn Karnal	02/2019	Debit	21810105	21794022
17.	46	Electrical Divn Hissar	01/2019	Debit	8922364	8920850
18.	51	Prov Divn Jagadhari/Yamunanagar	04/2018	Debit	0	39038047
19.	54	Prov Divn B&R Narnaul	04/2018	Debit	113224677	113221193

20.	104	Prov Divn III Hissar	12/2018	Debit	15477680	15448480
21.	108	Const Divn NH Panchkula	05/2018	Debit	0	1159675
22.	120	Quality Control Divn Faridabad	06/2018	Debit	0	126706
	120	Quality Control Divn Faridabad	07/2018	Debit	0	45798
	120	Quality Control Divn Faridabad	09/2018	Debit	0	20226
	120	Quality Control Divn Faridabad	02/2019	Debit	0	5523
	120	Quality Control Divn Faridabad	03/2019	Debit	0	238463
23.	125	Prov Divn B&R Bahadurgarh	11/2018	Debit	9035836	9262398
24.	127	Prov Divn B&R Gurugram	05/2018	Debit	15787077	16552470
	127	Prov Divn B&R Gurugram	06/2018	Debit	24583174	23817781
25.	129	Prov. Divn B&R II Sonapat	08/2018	Debit	64651244	64601860
26.	156	Prov Divn B&R II Kaithal	02/2019	Debit	25198519	25193249

P.H.E.

Sr. No.	Code No.	Name of Division	Month	Debit/Credit	Treasury figure (₹)	Divisional figure (₹)
1.	62	Pub Health Engg Div Panchkula	05/2018	Debit	62468407	73068531
	62	Pub Health Engg Div Panchkula	11/2018	Debit	47301376	50786703
	62	Pub Health Engg Div Panchkula	12/2018	Debit	25381994	49250004
	62	Pub Health Engg Div Panchkula	01/2019	Debit	85596527	58243190
2.	63	Pub Health Engg Div (Mech) Ambala Cantt	05/2018	Debit	50753797	50428718
	63	Pub Health Engg Div (Mech) Ambala Cantt	08/2018	Debit	50230397	49955895
	63	Pub Health Engg Div (Mech) Ambala Cantt	09/2018	Debit	0	32968704
3.	68	Pub Health Engg Div-I Hisar	01/2019	Debit	20873497	16449769

4.	72	Pub Health Engg Div-I Faridabad	04/2018	Debit	577502	0
	72	Pub Health Engg Div-I Faridabad	05/2018	Debit	13425779	13490541
	72	Pub Health Engg Div-I Faridabad	08/2018	Debit	9355038	11446263
	72	Pub Health Engg Div-I Faridabad	09/2018	Debit	0	19218730
	72	Pub Health Engg Div-I Faridabad	12/2018	Debit	12656742	16131110
	72	Pub Health Engg Div-I Faridabad	01/2019	Debit	10206272	30374754
	72	Pub Health Engg Div-I Faridabad	02/2019	Debit	49416029	32068041
	72	Pub Health Engg Div-I Faridabad	03/2019	Debit	41552665	37236158
5.	74	Pub Health Engg Div-I Rewari	05/2018	Debit	18774280	19817218
	74	Pub Health Engg Div-I Rewari	06/2018	Debit	11943185	9216247
	74	Pub Health Engg Div-I Rewari	10/2018	Debit	23177625	60352123
	74	Pub Health Engg Div-I Rewari	11/2018	Debit	57098404	25459199
	74	Pub Health Engg Div-I Rewari	12/2018	Debit	42799518	38929128
	74	Pub Health Engg Div-I Rewari	01/2019	Debit	28767522	28076077
	74	Pub Health Engg Div-I Rewari	02/2019	Debit	52692497	52947291
	74	Pub Health Engg Div-I Rewari	03/2019	Debit	109971624	108743372
6.	75	Pub Health Engg Div-I Karnal	05/2018	Debit	58229633	58220630
	75	Pub Health Engg Div-I Karnal	08/2018	Debit	37413069	37388347
	75	Pub Health Engg Div-I Karnal	12/2018	Debit	21624696	21579656
7.	78	Pub Health Engg Div-I Kurukshetra	04/2018	Debit	2456758	2260939
8.	86	Pub Health Engg Divn II	05/2018	Debit	30754208	30731037

		Rohtak				
9.	88	Pub Health Engg Divn Hansi	06/2018	Debit	8953693	10432693
10.	91	Pub Health Engg Divn II Sonapat	05/2018	Debit	26335831	14822527
11.	106	Pub Health Engg Div Punhana Palwal	06/2018	Debit	23891921	22731280
12.	111	Pub Health Engg Divn II Palwal	08/2018	Debit	25505911	25318466
	111	Pub Health Engg Divn II Palwal	09/2018	Debit	0	21043020
	111	Pub Health Engg Divn II Palwal	10/2018	Debit	41044097	41000329
	111	Pub Health Engg Divn II Palwal	01/2019	Debit	45575457	45083975
13.	112	Pub Health Engg Div (D&P) Sonapat	05/2018	Debit	25804668	27733521
	112	Pub Health Engg Div (D&P) Sonapat	06/2018	Debit	10087763	8158910
14.	143	Pub Health Engg Div -II Narnaul	12/2018	Debit	9553909	9559771
15.	147	Pub Health Engg Div-II Jind	06/2018	Debit	35579361	34935581
	147	Pub Health Engg Div-II Jind	07/2018	Debit	29080647	29087245
	147	Pub Health Engg Div-II Jind	10/2018	Debit	101399281	120405668
	147	Pub Health Engg Div-II Jind	11/2018	Debit	60128261	41121874
	147	Pub Health Engg Div-II Jind	12/2018	Debit	10345844	36183585
	147	Pub Health Engg Div-II Jind	01/2019	Debit	85050706	67786965
16.	150	Pub Health Engg Div -I Yamuna agar	04/2018	Debit	75844003	15664621
	150	Pub Health Engg Div -I Yamunanagar	05/2018	Debit	115696825	111342410
	150	Pub Health Engg Div -I Yamunanagar	06/2018	Debit	40009144	37185024
	150	Pub Health Engg Div -I Yamunanagar	07/2018	Debit	32289861	35435935
	150	Pub Health Engg Div -I Yamunanagar	08/2018	Debit	41610125	43169826
	150	Pub Health Engg Div -I Yamunanagar	09/2018	Debit	30053610	31087391

	150	Pub Health Engg Div -I Yamunanagar	10/2018	Debit	44000554	49120162
	150	Pub Health Engg Div -I Yamunanagar	11/2018	Debit	39845462	28986298
	150	Pub Health Engg Div -I Yamunanagar	03/2019	Debit	81769661	39312648
17.	155	Pub Health Engg Div -I Palwal	05/2018	Debit	0	14158017
	155	Pub Health Engg Div -I Palwal	06/2018	Debit	0	23891921
	155	Pub Health Engg Div -I Palwal	07/2018	Debit	29805736	31258182
	155	Pub Health Engg Div -I Palwal	08/2018	Debit	4510562	3058116
	155	Pub Health Engg Div -I Palwal	09/2018	Debit	0	525229
18.	157	Pub Health Engg Div-III Jhajjar	11/2018	Debit	9461442	10822242
	157	Pub Health Engg Div-III Jhajjar	02/2018	Debit	6160064	8046937

Annexure -'J'
(Referred to in Para- 2.8.2)

Detail of differences in Part-II of 8782-102-95-I-Remittance Broadsheet

Sr. No.	Treasury Name	Month	Booked Amount as per Top Schedule	Posted Figure	Amount of wanting B.T Challans
1	Ambala	05/2018	9050079	8725000	325079
2	Bhiwani	05/2018	7636924	5910929	1725995
		06/2018	24382132	Challan not received from treasury	24382132
		07/2018	3659712	127242	3532470
		08/2018	7998639	5980043	2018596
		09/2018	8984471	191261	8793210
		10/2018	7520422	7510422	10000
		12/2018	6815412	6494412	321000
		01/2019	7446028	1551235	5894793
		02/2019	835501	Challan not received from treasury	835501
		03/2019	17362947	285696	17077251
3	Chandigarh	08/2018	14453000	Challan not received from treasury	14453000
		10/2018	1571000	Challan not received from treasury	1571000
		12/2018	147008000	Challan not received from treasury	147008000
		02/2019	4174000	Challan not received from treasury	4174000
		03/2019	13583000	Challan not received from treasury	13583000
4	Jhajjhar	05/2018	12278	Challan not received from treasury	12278
		07/2018	11262075	11257363	4712
		08/2018	201305	76268	125037

		11/2018	1363756	1360800	2956
		12/2018	1888804	1817448	71356
		02/2019	1889437	Challan not received from treasury	1889437
5	Jagadhari	10/2018	3808608	Challan not received from treasury	3808608
6	Karnal	05/2018	353678	347027	6651
		10/2018	38786743	3929243	34857500
		03/2019	449000	Challan not received from treasury	449000
7	Narnaul	09/2018	2994895	Challan not received from treasury	2994895
		11/2018	3922197	Challan not received from treasury	3922197
8	Panipat	07/2018	266540	Challan not received from treasury	266540
		11/2018	61877807	Challan not received from treasury	61877807
9	Fatehabad	07/2018	148536	Challan not received from treasury	148536
		03/2019	86700	Challan not received from treasury	86700
10	Krukshetra	12/2018	533063	500000	33063
11	Rohtak	02/2019	16240000	Challan not received from treasury	16240000
		03/2019	411509	Challan not received from treasury	411509
12	Sirsa	12/2018	1624000	Challan not received from treasury	1624000
		01/2019	4388234	508425	3879809

Annexure - 'K'

(Referred to in Para-3.1)

Treasury/Sub Treasury inspected during the year 2018-19.

Sr. No.	Name of Treasury	Name of Sub Treasury
1.	Ambala	Naraingarh, Ambala Cant
2.	Bhiwani	Charkhidadri, Loharu, Tosham
3.	Chandigarh & Cyber	-----
4.	Delhi	-----
5.	Faridabad	Ballabgarh, Hathin
6.	Fatehabad	Bhuna, Tohana, Ratia
7.	Gurugram	Sohna
8.	Hissar	Hansi, Barwala, Adampur
9.	Jagadhari	Chhachhrauli, Yamunanagar
10.	Jhajjar	Bahadurgarh
11.	Jind	Julana, Pilukhera, Alewa
12.	Kaithal	Pundri, Rajound
13.	Karnal	Gharunda, Assandh, Nissing
14.	Kurukshetra	Ladwa
15.	Narnaul	Kanina, Mohendargarh
16.	Nuh	Ferozpur Zhikra
17.	Panchkula	Morni, Raipur Rani
18.	Panipat	Madlauda, Bapauli
19.	Rewari	Bawal
20.	Rohtak	Meham
21.	Sirsa	Dabwali, Kalanwali
22.	Sonepat	Ganaur

|

Annexure -'L'

(Referred to in Para-3.2.1)

Outstanding Paras of Treasury Inspection reports

Sr. No.	Name of Treasury	Outstanding paras as on 31-03-2018	Addition during 2018-19	Clearance during 2018-19	Outstanding paras as on 31-03-2019
1	AMBALA	19	3	10	12
2	BHIWANI	17	20	8	29
3	CHANDIGARH	8	4	4	8
4	Delhi	1	1	1	1
5	FARIDABAD	30	17	9	38
6	FATEHABAD	22	2	7	17
7	GURUGRAM	16	15	9	22
8	HISAR	16	3	4	15
9	JAGADHARI	18	4	3	19
10	JHAJJAR	8	16	2	22
11	JIND	20	3	4	19
12	KAITHAL	21	3	8	16
13	KARNAL	25	5	7	23
14	KURUKSHETRA	6	3	4	5
15	NARNAUL	3	17	3	17
16	NUH	16	10	9	17
17	PANCHKULA	4	2	4	2
18	PANIPAT	15	14	4	25
19	REWARI	8	8	6	10
20	ROHTAK	15	2	4	13
21	SIRSA	7	3	1	9
22	SONEPAT	11	7	4	14
		306	162	115	353

Annexure- 'M'

(Referred to in Para- 3.2.2)

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

Sr. No.	Name of Treasury	Date of issue of inspection Report	Date of receipt of first reply
1.	Ambala	12-06-2018	09-04-2019
2.	Faridabad	16-04-2019	Not received till date
3.	Fatehabad	15-02-2018	Not received till date
4.	Gurugram	02-04-2019	Not received till date
5.	Hisar	03-10-2018	09-01-2019
6.	Jhajjar	12-02-2019	Not received till date
7.	Karnal	29-06-2018	13-08-2018 ATO Gharunda
8.	Narnaul	18-02-2019	Not received till date
9.	Nuh	02-04-2019	Not received till date
10.	Rewari	19-02-2019	Not received till date
11.	Rohtak	17-01-2019	Not received till date

Annexure-'N'

(Referred to in Para- 3.14)

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

Sr. No.	Name of Treasury	Name of pensioner/Family Pensioner &PPO No.	Excess payment in(₹)
1.	Karnal	Smt.Bom Bahadur w/o Sh.Moti Bahadur (PPO No.1116152318152318)	27267
2.	Kanina (Narnaul)	Smt.Pushpa Devi w/o Late Sh.Virma Nand (PPO No.11137326473264)	31023

3.	Kanina (Narnaul)	Smt. Kaushalya w/o Sh.Suresh Chander (PPO No.11137352173521)	116905
4.	Hisar	Shri. Prithi Singh (Retd. TO) (Overpayment of pay plus DA)	21330
	Total		196525

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2019**

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