



**OFFICE OF THE PR. ACCOUNTANT GENERAL
(ACCOUNTS & ENTITLEMENT)
JAMMU AND KASHMIR**



**Annual Review on the Working of Treasuries of
Union Territory of Jammu and Kashmir
for the year 2023-24**

Preface

The Annual Review on Working of Treasuries in the Union Territory of Jammu & Kashmir is prepared by this office each year in order to highlight the deficiencies in the functioning of Treasuries and to draw the attention of the UT Government and Departmental Authorities to the overall working of treasuries with the objective of bringing improvement in the system and strengthening the Financial Management and accounting systems which are crucial for ensuring good governance.

The Annual Review for the year 2023-24 addresses the issues of irregularities, incompleteness and shortcomings in maintenance of records, accounting of transactions and submission of accounts to the office Principal Accountant General (Accounts & Entitlement) by the treasuries. The findings incorporated in the report emerged from the local inspection of Treasuries, deficiencies observed during the process of compilation of initial accounts rendered by the treasuries and preparation of Monthly Civil Accounts.



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Srinagar

Dated 30-01-2026

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INTRODUCTION

The Treasuries in the Union territory of Jammu and Kashmir are entrusted with the job of management of payment control & efficient utilisation of the available resources. The treasuries carry out monitoring the progress of expenditure incurred against the release of funds to the Drawing and Disbursing officers of the various departments by their respective Controlling Officers. The control is exercised through BEAMS, JK PaySys module and other records maintained in the treasury for each Drawing and Disbursing Officer.

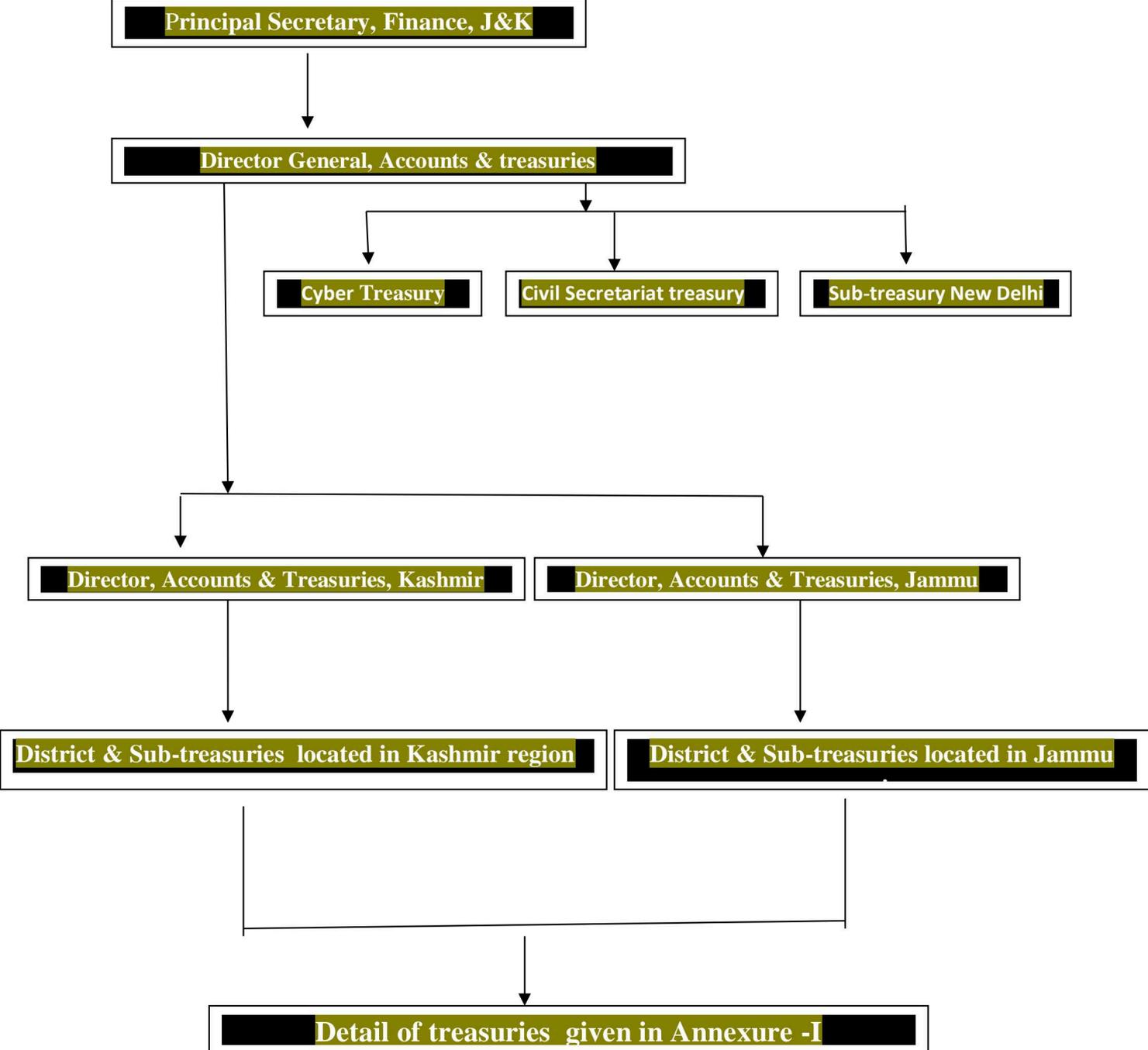
In pursuance of the budgetary provisions, Union Territory Government allocates money to the treasuries which is thereafter disbursed to each department falling under its jurisdiction for expenditure in accordance with the budget provided to respective department. Treasuries transact with the departments through the Drawing and Disbursing Officers (DDOs) designated for each departmental unit. The Drawing and Disbursing Officers draw money from treasuries for meeting expenditure to be incurred on different components by submitting bills. Similarly, all revenue collected by the department is remitted into the treasury by the Drawing and Disbursing Officers.

On the basis of bills presented by various Drawing and Disbursing Officers operating upon each treasury, statement of liabilities is prepared on daily basis and subsequently forwarded to Civil Secretariat Treasury for arranging the cash remittances under relevant Head/ Object heads. The payments in the treasury under different heads/ object heads of expenditure are required to be made on first in first out basis.

The Treasury Officers maintain the accounts of all receipts and payments on day to day basis and compile them on monthly basis (Cash account and list of payments) and submit the same to the Principal Accountant General (A&E) in the form of First and Second List of payments along with all vouchers and cash receipts, for compilation of the monthly accounts of the Government of U.T of Jammu & Kashmir.

Organizational Set up

FLOW CHART OF TREASURIES OF JAMMU AND KASHMIR



(Annexure- I)

Position of Treasury Staff

| Year | Sanctioned Strength | Men in position |
|---------|---------------------|-----------------|
| 2021-22 | 1133 | 787 |
| 2022-23 | 1186 | 835 |
| 2023-24 | 1190 | 791 |

Deficient staff strength in Treasuries can affect the promptness of payments for salaries, pensions, works etc., increases the risk of financial irregularities and errors due to inadequate staff

Mandate to Accountant General

- ❖ The Principal Accountant General (Accounts and Entitlement) J&K has been mandated to conduct annual inspection of treasuries of Union territory of Jammu and Kashmir. In addition, inspection of the office of Director General, Accounts and Treasuries, J&K, Director, Accounts & Treasuries Kashmir & Director, Accounts & Treasuries Jammu is also carried out by this office. The Annual Review on the Working of treasuries is prepared every year in terms of Para 20.17 of MSO (A&E) Volume-I manual of Comptroller and Auditor General of India for submission to the Union Territory Government.

In the “Annual Review on working of Treasuries” the issues mainly highlighted are those observed during the scrutiny of monthly accounts rendered by the treasuries and those noticed during the Inspection of Treasuries. The issues raised are of such nature which requires to be addressed for improvement, rectification and necessary action at the treasury level.

Audit observations are raised during the inspection of Treasuries for compliance and for taking corrective action. As on 31st March 2024, there were **425** paras outstanding in respect of various Treasuries for compliance (**Annexure-II**). During the year 2023-24, **620** paras were settled also.

Computerization of Treasuries

- ❖ As of March-2024, 122 treasuries/sub treasuries were fully computerized in the Union Territory which allowed real time monitoring of expenditure against allocation and sub-allocation of funds across departments. Online, web based system BEAMS (Budget Estimation, Allocation and Monitoring System) has also been implemented in treasuries/sub treasuries, thus, facilitating budgetary control in an electronic environment, enhancing control over the finances for its allocation and expenditure. The application is available for distribution of budget from Finance Department to Administrative Department and Heads of Department/Controlling officers to their respective Drawing and Disbursing Officers in the field Offices. Further, the details of Pension payments in the banks are mapped with the data base maintained by treasuries for the purpose. However, all sub systems have not been integrated into the IFMS and there exists no integration between Drawing and Disbursing Officers and treasuries. Bills are still submitted manually for payment to treasuries and E-voucher system is yet to be implemented.

FINDINGS

1. **Irregularities in the payment of pension.**

In terms of Rule 5.66 to 5.98 of J&K Treasury Code 2021, each Treasury Officer has been entrusted with the job of making monthly payment of pension to the pensioners and maintenance of relevant record thereof. However, it was observed that while making the pension payments the instruction embedded in the rules were not being followed and overpayments/deficiencies were noticed at the time of inspection of District treasuries/ Sub-treasuries in the financial year 2023-24, which are summarized below: -

- i)** Monthly Pension payments in 51 treasuries, out of 70 planned during the financial year 2023-24 were regulated incorrectly resulting in excess payment of pension to the tune of **Rs. 84,07,030/- (Annexure- III)**

- ii)** As envisaged in sub rule (1), (4) and (5) of Rule 5.74 of J&K Treasury Code 2021, all the Pensioners/ Family pensioners are required to submit requisite certificates viz life certificates, marriage/remarriage certificate and non-employment certificate annually to Treasury Officer for continuation of pension/Family pension. Test check of Treasury records revealed that the rule is not being adhered to in letter and spirit. Incompletion with regard to obtaining of requisite certificates from pensioners was noticed in 27 treasuries/ sub-treasuries involving 208 Pensioners/Family pensioners. **(Annexure-IV)**

- iii)** As envisaged in Para (v) of Government Order No. 115-F of 2011 dated 15.04.2011, Treasury Officers are required to maintain category-wise record of pensioners and use it for conducting half yearly on spot verification of the pension payments at the Bank Branches. Government instructions were not adhered to by 25 treasuries out of 70 **(Annexure-V)**

- iv) Payment of Pension on Photocopy or Pensioner's Portion.**

Two halves of Pension Payment Orders (PPO), viz Disburser's portion and pensioner's portion are issued by the Office of the Principal Accountant General (A&E) office for regulating disbursement of pension to the pensioner. Disbursers' portion is to be retained by the treasury and pensioner's portion is required to be handed over to the pensioner. The monthly pension at each Treasury has to be made on the basis of disbursers' portion maintained at the Treasury. However, the test checks of records revealed seven (7) cases in three treasuries viz. Kulgam, Bandipora & Chadoora was disbursed on the basis of the pensioner's portion only, without ensuring the availability of the disburser's portion of the PPO.

v) Non-maintenance of Special Pension Payment Order register.

In terms of Rule 5.69 of Treasury Code 2021, Treasury Officer(s) are required to maintain a Special register of pension in respect of such family pension payments, which are not for the life time but are subject to special conditions, e.g, when they cease upon marriage or at a specified age or under specified circumstances. All the details viz, PPO No. Bank Account Number, Name of Government servant/family pensioner, tenability of family pension, stoppage date of family pension etc. are required to be entered in that register so as to enable the Treasury Officer to inform the Bank in advance to stop the family pension on specified date in order to avoid inadmissible drawal of family pension after the tenable date. All PPOs of such nature bear the letter “S” in addition to the number. During the test check of records, it was noticed that no Special Pension Payment order register was maintained in 11 treasuries out of 70 planned during the financial year 2023-24 viz Shopian, Mattan, Ganderbal, Lal Mandi, Civil Secretariat, Chadoora, Bishnah, Vijaypur, Poonch, Court Complex Jammu & New Plot,

Recommendation: -

Overpayment noticed during the inspection of treasuries shall be recovered at the earliest and all cases of pension payments may be reviewed at treasury/bank level to identify other similar excess payments. Treasury Officers may also follow other instructions as envisaged in Treasury Code, 2021 for maintenance of proper record/half yearly reviews of pension payments.

2. Delay in uploading of Data regarding the amount of Contributions of Government share and Employees’ share under New Pension Scheme (Defined Contribution Pension Scheme).

In terms of Rule 5(r) of Jammu & Kashmir Civil Services (Defined Contribution Pension Scheme) Rules, 2010(SRO 400 dated 24.12.2009) read with Para 6 of Government Order No. 160-F of 2011 dated 06.06.2011, and latest guidelines issued vide circular No: DGAT/PS/DR/25 dated: 17-01-2019, it is clearly specified that;

“The employee's contribution under New Pension Scheme, together with the matching contribution of the Government is required to be uploaded to National Security Depository Limited contribution received from the 1st to 18th of a particular month must be uploaded by the 23rd of the same month and contributions received from the 19th to the 31st must be uploaded by the 10th of the following month. This would enable National Security Depository Limited to invest the money into securities or other investments without delay” However, during the inspection of treasuries conducted during the year 2023-24 covering period of inspection from 2020 to March 2024, delayed uploading to National Security Depository Ltd. contribution was noticed in 19 treasuries out of 70 planned during the financial year 2023-24(**Annexure-VI**).

Recommendation: -

The Treasury Officers may ensure timely uploading of National

Security Depository Ltd. contribution towards New Pension Scheme.

3. Mismatch of figures under R.B.I Deposit Head-8675.

The Verified Date-wise Monthly Statement comprising all receipt and payment transactions carried out by the Treasury with Reserve Bank of India through agency bank is received by Treasury Officer at the end of each month. The Verified Date-wise Monthly Statement (V.D.M.S) shows the net balance as debit or credit to the Government account at the end of the month which should invariably agree with the balance worked out from Cash Book Receipt and Payments under Major Head-8675-R.B.I Deposit. However, a test check of records revealed variations to the tune of **Rs.13673.002 lakhs** ended 03/2024 with the balances worked out from Cash Book under Major Head-8675 under 23 treasuries which indicates that transactions of receipt and payment have not been recorded correctly in the Cash Book. **(Annexure-VII)**

Recommendation: -

To avoid the mismatch, Treasury Officers may ensure timely reconciliation of the receipt and payment figures with the agency bank branch.

4. Deficiency in monthly Treasury accounts received in PAG's Office.

i) Missing vouchers.

The monthly accounts submitted to the Pr. Accountant General (A&E) were found deficient, as all vouchers were not found appended with the accounts, which resulted in an increase of OB Suspense figure by an alarming amount of **Rs.92.66** lakhs during 2023-24.**(Annexure-VIII)**.

ii) Non-recording of full classification on Vouchers/Challans.

While compiling the Vouchers/ Challans/ Cash Accounts relating to Inter-State Settlement Account, it has been noticed that treasuries do not record the mandatory six tier classification. To avoid exclusion of these Vouchers/Challans out of Government Accounts, this office under compelling circumstances classify these incomplete Vouchers/Challans under Suspense Accounts. This necessitates carrying out of large number of Transfer Entries, consuming unnecessary time and labour for correction of Accounts, and resulting delays in transmitting the onward settlement Accounts to the concerned quarters. Though the matter is being taken up with U.T Govt. through meetings, but the deficiency still persists. Non-recording of proper classification was noticed in 87 cases involving 03(three) treasuries out of 70 treasuries viz. Civil Secretariat, Pampore, District Court

iii) Non-providing of details of pension disbursements to Central Government pensioners from Union Territory Treasuries as per required format / segregation.

Central Pension Accounting Office, (CPAO) New Delhi has been stalling reimbursements mainly due to the reasons that (i) vouchers sent for

reimbursement are not being segregated by the State treasuries separately for AIS and Non-AIS categories. Further vouchers are also not being classified into superannuation / family/ freedom fighter pension etc, besides recording other wanting details as per format. Matter was accordingly taken up with Finance Department of U.T Government (Director General, Accounts & Treasuries) on numerous occasions but many treasuries are not yet complying with the instructions resulting in non-reimbursement of **Rs.2188.7212 lakhs** by Central Pension Accounting Office New Delhi, thereby blocking funds of the UT of J&K.**(Annexure -IX).**

Recommendation: -

All the treasury officers shall follow the Codal Provisions and ensure segregation of vouchers so that timely reimbursement of amount paid to Central Pensioners on behalf of CPAO is ensured.

iv) Delay in rendition of Monthly Accounts.

As per Rule 7.93 of J&K Treasury Code 2021, Treasury Officers are required to render their monthly accounts to the Pr. Accountant General's Office in two lists. The first list of payments (transactions from 1st to 18th) is **required** to reach the office of the Principal Accountant General on or before the 22nd of the same month and the 2nd list of payments (transactions from 19th to the end of the month) along with Cash Account for the full month is required to be submitted from 5th to 8th of the following month. It was observed that 60 treasuries (169 instances) out of 122 did not submit the monthly account with in the stipulated time frame and the delay ranged between 1 to 18 days which has resulted in delay in issuance of Monthly Civil Account. **(Annexure-X).**

Recommendation: -

Treasury Officers may ensure timely rendition of monthly Accounts, complete in all respects so that delay in issuance of monthly Civil account is avoided & timely reimbursements are ensured from other State Government/Union Government by way of settlement accounts.

5. Lack of monitoring:

i) Non-exercising of classification checks etc.

As per Annexure "A" appended to Chapter 5 of the J&K Treasury Code 2021, a bill or other voucher presented at the treasury as a claim for payment of any amount by the Government shall contain particulars as specified in the annexure, so as to ensure complete and comprehensive details of expenditure being incurred including correct and complete classification. However, in 03 treasuries out of 70 treasuries inspected during the year 2023-24, these mandatory checks were amiss

(Annexure XI)

ii) Non-verification of Drawals and Remittances.

As envisaged in Rule 2.59 of J&K Financial Code Volume-I read with rule 57(5) of GFR and instructions issued by Dy. Director Accounts & Treasuries, Jammu December 2004, it is mandatory for the Treasury Officers to verify the monthly remittances and drawals before 10th of the following month and that no drawals in the next month should be allowed without conducting the drawal verification of the previous month. Test check of Drawal Verification and Remittance Verification Registers maintained at 17 treasuries out of 70 revealed that the Treasury Officers allowed payments to Drawing and Disbursing Officers without verifying the previous drawals. **(Annexure-XII).**

iii) Non-maintenance of Objection Book.

In pursuance of Rule 5.2(2) read with Rule 5.44 of Jammu and Kashmir Treasury code 2021, each Treasury Officer has to ensure that bills presented for payments at the treasury fulfill all the requirements in respect of corrections of the amount, classification, DDO Code and budgetary provisions. Bills found deficient as per above rule are required to be returned to the Drawing and Disbursing Officer after entering it in the Objection Book under proper attestation. On receipt of reply, Treasury Officer shall paste a slip on the corresponding original copy in the Objection Book.

The requisite Objection Book was not found maintained in 4 treasuries out of 70 viz. Shopian, Sadder Srinagar, Tankipora, Lal Mandi,

Recommendation: -

To ensure prudent Financial Management and proper codal requirements, the Treasury Officers shall maintain the objection book as per guidelines contained in Chapter 5 and annexures appended thereto of J&K Treasury Code 2021.

6. Non-maintenance of records of sanctioned/ effective staff strength of establishment.

As per the instructions contained in the circular letter No. DDATJ/TRY/13026-27 of 12/2004, Drawing and Disbursing Officers operating upon the treasuries have to submit statements of sanctioned/effective staff strength which are preserved by the Treasury Officer. The Treasury Officers are required to paste original statements on the blank register and keep watch that the Drawing and Disbursing Officers draw the salary of its staff as per the effective staff strength. At the time of receipt of the salary bills from the Drawing and Disbursing Officer, Treasury Officer must cross check the bills with the register and variation if any, noticed should be cleared before the release of payment.

However, it was noticed that 13 treasuries out of 70 had not maintained the record of sanctioned/effective Staff strength of Drawing and Disbursing Officers operating upon the treasury. **(Annexure-XIII)**

Recommendation: -

Treasury Officers shall monitor the sanctioned and effective staff strength of each DDO and ensure payment of salaries against the effective strength of employees.

7. Settlement of AC Bills and Grant in Aid.

(i) Awaited Red Accounts.

In pursuance of Rule 7.10 of J&K Financial Code Volume-I, read with GFR, the Detailed Contingent Bills are required to be prepared in Form 26. However, the DDO(s) contrary to the rules are submitting the Detailed Red Account against Abstract Contingent Bills drawn on Contingent Bill format (Form 28) making it difficult to distinguish between the white Detailed Contingent Bill (WDC) and Red Detailed Contingent Bill.

Similarly, Red Detailed Contingent Bill is required to be submitted by the end of the month succeeding the month in which Abstract Contingent Bill was drawn. It is imperative to record a certificate on the fresh White Detailed Contingent Bill (WDC), presented for payment at treasuries to the effect that the Red Detailed Bill of the earlier White Detailed Bill has been submitted for the counter signature of the Controlling Officer. The Red Detailed Bill Account is required to be submitted along with Vouchers/Sub-vouchers/payees receipt duly countersigned by the Controlling Officer to the Pr. Accountant General's Office. The Treasury Officer shall not Cash a White Detailed Contingent bill without such a certificate.

However, it was observed that in violation of rules the Abstract Contingent Bills were accepted by the Treasury Officers despite the fact that the Detailed Contingent Bills in respect of earlier drawn Abstract Contingent Bills were awaited from the Drawing and Disbursing Officer(s). Due to non-adherence to specified rules, Detailed Contingent Bills in respect of **3451** Abstract Contingent Bills amounting to **25127.97** Crore, drawn up to 31.01.2024 were not received upto 31.03.2024. Year-wise break up is given below: -

| Period | Kashmir Province | | Jammu Province | |
|------------------------|------------------|--------------------|-----------------|--------------------|
| | Number of items | Amount (in Crores) | Number of items | Amount (in Crores) |
| Upto 2018-19 | 619 | 2888.83 | 1084 | 538.73 |
| 2019-20 | 147 | 2372.49 | 02 | 3.74 |
| 2020-21 | 228 | 4387.03 | 06 | 11.36 |
| 2021-22 | 653 | 5552.11 | 01 | 3.19 |
| 2022-23 | 262 | 3348.97 | 03 | 1.90 |
| 2023-24 (upto 01/2024) | 444 | 6013.62 | 02 | 6.00 |
| Total | 2353 | 24563.05 | 1098 | 564.92 |

| | Items | Amount (in Crores) |
|------------------------------|-------------|--------------------|
| Jammu province | 1098 | 564.92 |
| Kashmir Province | 2353 | 24563.05 |
| Grand total (J&K) | 3451 | 25127.97 |

(ii) Grant in Aid.

Grants-in-aid or contributions to Local bodies and Co-operative societies, Medical, Education and other institutions are dealt in accordance with the detailed rules envisaged in Rule 10-19 of J&K Financial Code, Volume-I read with GFR Rule 238(1).

During compilation of Accounts, it has been observed that utilization certificates are not being submitted to the office of Principal Accountant General (A&E) by the Drawing and Disbursing Officers, duly authenticated by the Controlling Officers within the stipulated period of 18 months resulting in the Non-adjustment of an amount of Rs.11270.51 Crores, involving 2767 items ended March 2024 drawn under Grant-in-Aid. Further utilization certificates from the Drawing & Disbursing Officers for Grants-in-Aid contributions etc. are required to be presented in Form F.C. 40 as provided under Rule 10-20 (2) of J&K Financial Code, 2021 read with GFR rule 238(1) and 239.

However, prescribed Form F.C.40 is not being used by the Drawing & Disbursing Officers and Grant-in-Aid bills are being prepared on Form F.C.28, meant for Contingent bills. Treasury Officers were persistently suggested to ensure that the bills be presented by the Drawing and Disbursing Officers on the prescribed forms for proper accounting, but still the payments are being released on improper forms.

Details of outstanding Utilization Certificates as on 31.03.2024 in respect of Grants-in aid drawn are tabulated below: -

Detail of Utilization Certificates awaited.

| Period | Kashmir Province | | Jammu Province | |
|------------------------|---------------------------|--------------------|---------------------------|--------------------|
| | No. of items due for U.Cs | Amount (in Crores) | No. of items due for U.Cs | Amount (in Crores) |
| Upto 2018-19 | 1333 | 4984.38 | 17 | 6.10 |
| 2019-20 | 236 | 576.60 | 42 | 2.13 |
| 2020-21 | 238 | 1259.73 | 363 | 13.08 |
| 2021-22 | 449 | 1448.65 | 172 | 5.59 |
| 2022-23 | 290 | 871.48 | 81 | 311.43 |
| 2023-24(upto 09/2022) | 221 | 2129.67 | 221 | 465.99 |
| Total | 2767 | 11270.51 | 896 | 804.32 |

| | Items | Amount (in Crores) |
|------------------------------|-------------|--------------------|
| Jammu province | 2767 | 11270.51 |
| Kashmir Province | 896 | 804.32 |
| Grand total (J&K) | 3663 | 12074.83 |

Recommendation: -

Treasury Officers shall ensure that fresh drawal of Grant in aid & Advance payments are allowed only after obtaining certificate of payment from DDO(s) and that due Utilization Certificates & Red accounts have been rendered to the office of the PAG (A&E).

8. Non-maintenance of Deposit Account

Rule 13.22 of J&K Financial Code (Volume-I) read with GFR stipulates that deposits in the treasuries not exceeding five rupees unclaimed for one whole accounting year, balances not exceeding five rupees of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years shall at the close of March each year, be credited to the Government by means of transfer entries in the Pr. Accountant General's office. Deposits or balances thus lapsing shall be submitted by the Treasury Officer in Form No. FC-35 to the Pr. Accountant General's Office immediately after 31st March.

It was however seen that out of 70 treasuries, during 2023-24, 3 treasuries had not credited lapsed deposit amounting to **Rs.18.63** lakhs to Government Account. (**Annexure- XIV**).

Recommendation

The Treasury Officer may please ensure each year that the statement of Lapsed Deposits is sent to Pr. Accountant General (A&E) at the close of each financial year for audit as recoveries to the Govt.

9. Non-maintenance of Records/Register in Treasuries

As per instructions contained in J&K Treasury Code 2021, the Treasury Officers are required to maintain various records so as to ensure completeness and transparency of all transactions carried out at the treasuries. However, during the financial year 2023-24, out of 70 treasuries, important records/registers were not maintained in 66 of them, thereby hampering the process of inspection conducted by Pr. Accountant General (A&E) (**Annexure-XV**)

Recommendation: -

Treasuries shall maintain all the records as per codal provisions.

Annexure-1

List of Treasuries functional in the Union Territory of Jammu and Kashmir in the year 2023-24.

(Kashmir Province)

| S.No. | District | Name of Treasury |
|-------|------------------|----------------------------------|
| 1. | Anantnag | 1. District Treasury Anantnag |
| | | 2. Sub Treasury Bijbehara |
| | | 3. Sub Treasury Mattan |
| | | 4. Sub Treasury Dooru |
| | | 5. Sub Treasury Pahalgam |
| | | 6. Sub Treasury Kokernag |
| | | 7. Sub Treasury Shangus |
| | | 8. Sub Treasury Wanpoh |
| | | 9. Sub Treasury Achabal |
| 2. | Kulgam | 1. District Treasury Kulgam |
| | | 2. Sub Treasury Devsar |
| | | 3. Sub Treasury Damhal-Hanjipora |
| | | 4. Sub- Treasury Qazigund |
| 3. | Shopian | 1. District Treasury Shopian |
| | | 2. Sub Treasury Kapran |
| | | 3. Sub Treasury Zainapora |
| 4. | Baramulla | 1. District Treasury Baramulla |
| | | 2. Sub Treasury Pattan |
| | | 3. Sub Treasury Tangmarg |
| | | 4. Sub Treasury Uri |
| | | 5. Sub Treasury Sopore |
| | | 6. Sub Treasury Boniyar |
| | | 7. Sub Treasury Dangiwachha |
| | | 8. Sub Treasury Kreeri |
| | | 9. Sub Treasury Chandoosa |
| | | 10. Sub-Treasury Kunzer |
| | | 11. Sub-Treasury Rohama |
| 5. | Bandipora | 1. District Treasury Bandipore |
| | | 2. Sub Treasury Sumbal Sonawari |
| | | 3. Sub Treasury Gurez |
| 6. | Budgam | 1. District Treasury Budgam |
| | | 2. Sub Treasury Chadoora |
| | | 3. Sub Treasury Beerwah |
| | | 4. Sub Treasury Khan Sahib |
| | | 5. Sub Treasury Charari-Sharief |
| | | 6. Sub Treasury Narbal |
| | | 7. Sub-Treasury Nagam |
| | | 8. Sub-Treasury Khag |
| | | 9. Sub-Treasury B.K.Pora |
| 7. | Kupwara | 1. District Treasury Kupwara |
| | | 2. Sub Treasury Handwara |

| | | | |
|-----------------------|---|----|---|
| | | 3. | Sub Treasury Karnah |
| | | 4. | Sub Treasury Kralpora |
| | | 5. | Sub Treasury Sogam |
| | | 6. | Sub Treasury Trehgam |
| | | 7. | Sub Treasury Langate |
| | | 8. | Sub Treasury RamhalVillgam |
| 8. | Pulwama | 1. | District Treasury Pulwama |
| | | 2. | Sub Treasury Pampore |
| | | 3. | Sub Treasury Tral |
| | | 4. | Sub Treasury Shadimarg |
| | | 5. | Sub Treasury Awantipora |
| 9. | Srinagar | 1. | Saddar Treasury Srinagar |
| | | 2. | Additional Treasury Tankipora |
| | | 3. | Additional Treasury Khanyar |
| | | 4. | Additional Treasury Lal Mandi |
| | | 5. | Civil Secretariat Srinagar/Jammu |
| | | 7. | Court Complex Srinagar |
| 10. | Ganderbal | 1. | District Treasury Ganderbal |
| | | 2. | Sub Treasury Laar |
| | | 3. | Sub Treasury Kangan |
| 11. | UT treasury operating out of J&K | 1. | Sub-treasury New Delhi O/o the R.C J&K Govt. New Delhi |
| 12. | Moving treasury | 1. | Civil Secretariat treasury |
| Jammu Province | | | |
| 1. | Doda | 1. | District Treasury Doda |
| | | 2. | Sub Treasury Bhaderwah |
| | | 3. | Sub Treasury Thathri |
| | | 4. | Sub Treasury Bhalessa |
| | | 5. | Sub Treasury Kahara |
| | | 6. | Sub Treasury Assar |
| 2. | Kishtwar | 1. | District Treasury Kishtwar |
| | | 2. | Sub Treasury Padder |
| | | 3. | Sub Treasury Marwah |
| | | 4. | Sub Treasury Chatroo |
| | | 5. | Sub Treasury Dachhan |
| | | 6. | Sub Treasury Warwan |
| 3. | Ramban | 1. | District Treasury Ramban |
| | | 2. | Sub Treasury Batote |
| | | 3. | Sub Treasury Banihal |
| | | 4. | Sub Treasury Gool |
| | | 5. | Sub Treasury Ramsoo |
| 4. | Jammu | 1. | Saddar Treasury Jammu |
| | | 2. | Additional Treasury Gandhi Nagar |
| | | 3. | Additional Treasury TalabTillo Jammu |
| | | 4. | Additional Treasury New Plot Jammu |

| | | | |
|-----|-----------------|----|--------------------------------------|
| | | 5. | Sub Treasury Akhnoor |
| | | 6. | Sub Treasury Khour |
| | | 7. | District Court Complex Janipur Jammu |
| | | 8. | Sub Treasury Bishnah |
| | | 9. | Sub Treasury R.S. Pura |
| 5. | Samba | 1. | District Treasury Samba |
| | | 2. | Sub Treasury Vijaypur |
| 6. | Kathua | 1. | District Treasury Kathua |
| | | 2. | Sub Treasury Hiranagar |
| | | 3. | Sub Treasury Basohli |
| | | 4. | Sub Treasury Billawar |
| | | 5. | Sub Treasury Bani |
| | | 6. | Sub Treasury Ramkote |
| 7. | Poonch | 1. | District Treasury Poonch |
| | | 2. | Sub Treasury Mendhar |
| | | 3. | Sub Treasury Surankote |
| | | 4. | Sub Treasury Mandi |
| 8. | Rajouri | 1. | District Treasury Rajouri |
| | | 2. | Sub Treasury Kalakote |
| | | 3. | Sub Treasury Kotranka (Buddhal) |
| | | 4. | Sub treasury Darhal |
| | | 5. | Sub treasury Thanamandi |
| | | 6. | Sub Treasury Nowshera |
| | | 7. | Sub Treasury Sunderbani |
| | | 8. | Sub Treasury Manjakote. |
| 9. | Udhampur | 1. | District Treasury Udhampur |
| | | 2. | Sub Treasury Chenani |
| | | 3. | Sub Treasury Majalta |
| | | 4. | Sub Treasury Latti |
| | | 5. | Sub Treasury Ramnagar |
| | | 6. | Sub Treasury Basantgarh |
| | | 7. | Sub Treasury Panchari |
| 10. | Reasi | 1. | District Treasury Reasi |
| | | 2. | Sub Treasury Katra |
| | | 3. | Sub Treasury Arnas |
| | | 4. | Sub Treasury Pouni |
| | | 5. | Sub Treasury Mahore |
| | | 6. | Sub Treasury Dharmari |

In addition, to above treasuries (except the cyber treasury), inspection of the following offices is also carried out by Pr. Accountant General (A&E) J&K.

1. Director General (Accounts & Treasuries), Jammu & Kashmir.
2. Director (Accounts & Treasuries), Kashmir.
3. Director (Accounts & Treasuries), Jammu.

Annexure -II

Statement showing Treasury-wise position of outstanding Paras as on 31.03.2024.

(Kashmir province)

| S.No. | Name of Treasury | Total outstanding paras at the end of 03/2024. |
|---------------------------|------------------------------|--|
| District Anantnag | | |
| 01. | District treasury Anantnag | 06 |
| 02. | Sub treasury Bijbehara | 02 |
| 03. | Sub treasury Mattan | 02 |
| 04. | Sub treasury Pahalgam | 03 |
| 05. | Sub treasury Wanpoh | 01 |
| District Baramulla | | |
| 06. | District treasury Baramulla | 13 |
| 07. | Sub treasury Pattan | 02 |
| 08. | Sub treasury Uri | 01 |
| 09. | Sub treasury Rohama | 01 |
| 10. | Sub treasury Dangiwacha | 01 |
| 11. | Sub treasury Kreeri | 03 |
| 12. | Sub treasury Kunzar | 02 |
| District Bandipora | | |
| 13. | District treasury Bandipora | 12 |
| 14. | Sub treasury Gurez | 06 |
| District Budgam | | |
| 15. | District treasury Budgam | 01 |
| 16. | Sub treasury Chadoora | 05 |
| 17. | Sub treasury Beerwah | 02 |
| 18. | Sub treasury Charari-sharief | 01 |
| 19. | Sub treasury Nagam | 06 |
| District Shopian | | |
| 20. | District Treasury Shopian | 11 |
| 21. | Sub treasury Zainpora | 01 |
| District Pulwama | | |
| 22. | District Try. Pulwama | 09 |
| 23. | Sub treasury Pompore | 03 |
| 24. | Sub treasury Tral | 04 |
| 25. | Sub treasury Shadimarg | 01 |
| 26. | Sub treasury Awantipora | 05 |
| District Kulgam | | |
| 27. | District treasury Kulgam | 10 |
| 28. | Sub treasury DH Pora | 01 |
| District Kupwara | | |
| 29. | District Treasury Kupwara | 03 |
| 30. | Sub treasury Handwara | 06 |
| 31. | Sub treasury Karnah | 01 |

| | | |
|-----|--|------------|
| | District Ganderbal | |
| 32. | District treasury Ganderbal | 14 |
| 33. | Sub treasury Laar | 02 |
| 34. | Sub treasury Kangan | 02 |
| | District Srinagar | |
| 35. | Sadder treasury Srinagar | 31 |
| 36. | Saddar Court Complex | 01 |
| 37. | Addl. treasury Tankipora | 20 |
| 38. | Addl. treasury Khanyar | 05 |
| 39. | Addl. treasury Lal Mandi | 20 |
| 40. | Civil Secretariat treasury | 04 |
| 41. | Director(A&T) | 02 |
| | Outside the State. | |
| 42. | R.C. New Delhi | 10 |
| | Total outstanding Paras of Kashmir Province | 236 |

(Jammu province)

| S. No. | Name of treasury | No. of paras outstanding as on 31.03.2024 |
|--------|----------------------------|---|
| | | Para |
| | District Doda | |
| 1. | District Treasury Doda | 05 |
| 2. | Sub-treasury Bhaderwah | 02 |
| 3. | Sub-treasury Thatri | 02 |
| 4. | Sub-treasury Bhalessa | 03 |
| 5. | Sub-treasury Assar | 05 |
| 6. | Sub-treasury Kahara | 02 |
| | District Kishtwar | |
| 1. | District Treasury Kishtwar | 03 |
| 2. | Sub-treasury Chatroo | 03 |
| 3. | Sub-treasury Dachhan | 01 |
| | District Ramban | |
| 1. | District Treasury Ramban | 05 |
| 2. | Sub-treasury Batote | 03 |
| 3. | Sub-treasury Banihal | 03 |
| 4. | Sub-treasury Gool | 05 |
| 5. | Sub-treasury Ramsoo | 03 |
| | District Udhampur | |
| 1. | District Treasury Udhampur | 04 |
| 2. | Sub-treasury Chenani | 02 |
| 3. | Sub-treasury Latti | 01 |
| 4. | Sub-treasury Majalta | 01 |
| 5. | Sub-treasury Basantnagar | 04 |
| 06. | Sub-treasury Ramnagar | 02 |
| | District Reasi | |
| 1. | District Treasury Reasi | 03 |

| | | |
|----|---|------------|
| 2. | Sub-treasury Mahore | 06 |
| 3. | Sub-treasury Dharmari | 05 |
| 4. | Sub-treasury Pouni | 01 |
| 5. | Sub-treasury Katra | 01 |
| | District Rajouri | |
| 1. | District Treasury Rajouri | 03 |
| 2. | Sub-treasury Kotranka | 04 |
| 3. | Sub-treasury Thanamandi | 02 |
| 4. | Sub-treasury Kalakote | 05 |
| 5. | Sub-treasury Dharhal | 01 |
| 6. | Sub-treasury Manjakote | 02 |
| | District Poonch | |
| 1. | District Treasury Poonch | 05 |
| 2. | Sub-treasury Mendhar | 05 |
| 3. | Sub-treasury Surankote | 03 |
| 4. | Sub-treasury Mandi | 02 |
| | District Kathua | |
| 1. | District Treasury Kathua | 05 |
| 2. | Sub-treasury Basohli | 02 |
| 3. | Sub-treasury Bani | 01 |
| 4. | Sub-treasury Billawar | 04 |
| 5. | Sub-treasury Hiranagar | 03 |
| 6. | Sub-treasury Ramkote | 01 |
| | District Samba | |
| 1. | District Treasury Samba | 06 |
| 2. | Sub-treasury Vijaypur | 06 |
| | District Jammu | |
| 1. | Sadder Treasury Jammu | 09 |
| 2. | District Court Jammu | 01 |
| 3. | Sub-treasury R.S.Pura | 06 |
| 4. | Sub-treasury Akhnoor | 04 |
| 5. | Sub-treasury Khour | 02 |
| 6. | Addl. Treasury Gandhinagar | 07 |
| 7. | Addl. Treasury Old Sectt. Newplot | 10 |
| 8. | Addl. Treasury Talab tiloo | 09 |
| 9. | Director (A/cs. & Trys) | 06 |
| | Total outstanding paras of Jammu province. | 189 |

| | |
|---------------------------------|------------|
| Total paras of Kashmir Province | 236 |
| Total Paras of Jammu Province | 189 |
| Grand total | 425 |

Annexure-III

[Refer to in Para-1(i)]

Statement showing excess pension payments detected during Treasury Inspections conducted in 2023-24.

(Kashmir province)

| S.No. | Name of treasury | Recovery Pointed out |
|--------------|---|-----------------------------|
| 01. | District Treasury Shopian | 599868 |
| 02. | District Treasury Kupwara | 108154 |
| 03. | Sub-treasury Handwara | 110444 |
| 04. | Sub-treasury Karnah | 272322 |
| 05. | District Treasury Anantnag | 735142 |
| 06. | Sub-treasury Mattan | 56552 |
| 07. | Sub-treasury Wanpoh | 11631 |
| 08. | Sub-treasury Bijbehara | 5696 |
| 09. | Sub-treasury Pahalgam | 17119 |
| 10. | District Treasury Ganderbal | 72859 |
| 11. | Sub-treasury Kangan | 10343 |
| 12. | Sadder Treasury Srinagar | 988184 |
| 13. | Addl. Treasury Tankipora | 77543 |
| 14. | Addl. Treasury Lal Mandi | 101385 |
| 15. | Addl. Treasury Khanyar | 6038 |
| 16. | Civil Secretariat Sgr/Jammu | 85903 |
| 17. | District Treasury Pulwama | 00 |
| 18. | Sub-treasury Pampore | 49327 |
| 19. | Sub-treasury Tral | 65206 |
| 20. | District Treasury Bandipora | 8814 |
| 21. | Sub-treasury Gurez | 490456 |
| 22. | District Treasury Budgam | 2222 |
| 23. | Sub-treasury Khansahib | 85124 |
| 24. | Sub-treasury Nagam | 267804 |
| 25. | Sub-treasury Khag | 359982 |
| 26. | Sub-treasury Beerwah | 512 |
| 27. | Sub-treasury Chadoora | 23538 |
| 28. | District Treasury Baramulla | 154263 |
| 29. | Sub-treasury Sopore | 145924 |
| 30. | Sub-treasury Pattan | 43759 |
| 31. | Sub-treasury Dangiwachha | 172800 |
| 32. | Sub-treasury Kreeri | 88461 |
| 33. | Sub-treasury R.C.Delhi | 49200 |
| | Total recovery pointed out in the Kashmir Province | 5266575 |

| Jammu Province | | |
|----------------|---|-----------------------------|
| S. No. | Name of treasury | Recovery Pointed out |
| 1. | Sub-treasury Katra | 13289 |
| 2. | District Treasury Udhampur | 273222 |
| 3. | Sub-treasury Majalta | 34018 |
| 4. | District Treasury Reasi | 49242 |
| 5. | District Treasury Samba | 9984 |
| 6. | Sub-treasury Akhnoor | 16269 |
| 7. | District Treasury Kathua | 59774 |
| 8. | Sub-treasury Bishnah | 75025 |
| 9. | District Treasury Doda | 49385 |
| 10. | Sub-treasury Gool | 56081 |
| 11. | District Treasury Rajouri | 278000 |
| 12. | District Treasury Poonch | 146630 |
| 13. | Sadder Treasury Jammu | 149902 |
| 14. | Sub-treasury New Plot | 203153 |
| 15. | Sub-treasury Kalakote | 1122998 |
| 16. | Sub-treasury Mendhar | 387609 |
| 17. | Sub-treasury Thanamandi | 157394 |
| 18. | Addl. Treasury Gandhinagar | 58480 |
| | Total recovery pointed out in Jammu province | 3140455 |

| | |
|---|---------------------|
| Total amount recovered in Kashmir Province | Rs.52,66,575 |
| Total amount recovered in Jammu Province | Rs.31,40,455 |
| Grand Total | Rs.84,07,030 |

Annexure- IV

[Refer to in Para-1(ii)]

Statement show non-furnishing of requisite certificates in respect of Pensioners/Family pensioners for the financial year 2023-24

| S.No. | Name of Treasury | Requisite certificate not obtained from pensioner/family pensioner. |
|--------------|-------------------------|--|
| 01. | Kulgam | Life certificate & other requisite certificate. |
| 02. | Kupwara | Life certificate & un-married certificate. |
| 03. | Anantnag | Life certificates & remarriage / Non-remarriage certificates. |
| 04. | Ganderbal | Life Certificate & Non-marriage/Non-remarriage certificate. |
| 05. | Kangan | Life certificate & other requisite certificate. |
| 06. | Lal Mandi | Life certificate & other requisite certificate. |
| 07. | Pampore | Life certificate & other requisite certificate. |
| 08. | Awantipora | Life certificate & other requisite certificate. |
| 09. | Bandipora | Life certificate & other requisite certificate. |
| 10. | Budgam | Life Certificate & Non-employment certificate. |
| 11. | Khansahib | Life certificate & other requisite certificate. |
| 12. | Chadoora | Life certificate & other requisite certificate. |
| 13. | Baramulla | Life certificate & other requisite certificate. |
| 14. | Pattan | Life certificate & other requisite certificate. |
| 15. | Katra | Life certificate & other requisite certificate. |
| 16. | Bishnah | Life certificate & other requisite certificate. |
| 17. | Kathua | Life certificate & other requisite certificate. |
| 18. | Akhnoor | Life certificate & other requisite certificate. |
| 19. | Vijaypur | Life certificate & other requisite certificate. |
| 20. | Khour | Life certificate & other requisite certificate. |
| 21. | Gool | Life certificate & other requisite certificate |
| 22. | R.S.Pura | Life certificate & other requisite certificate. |
| 23. | Sadder Jammu | Life certificate & other requisite certificate. |
| 24. | Talab Tillo | Life certificate & other requisite certificate. |
| 25. | Rajouri | Life certificate & other requisite certificate. |
| 26. | Gandhinagar | Life certificate & other requisite certificate. |
| | Ramban | Life certificate & other requisite certificate. |

Annexure-V

[Refer to in Para-1(iii)]

Statement showing Non-maintenance of categorywise record of pensioners and use it for conducting half yearly on spot verification.

| S.No. | Name of treasury |
|--------------|-----------------------------|
| 01. | District treasury Kulgam |
| 02. | District treasury Shopian |
| 03. | Sub-treasury Mattan |
| 04. | Sub-treasury Kangan |
| 05. | Addl. treasury Lal Mandi |
| 06. | Civil Secretariat Treasury |
| 07. | Sub-treasury Pampore |
| 08. | District Treasury Bandipora |
| 09. | District Treasury Baramulla |
| 10. | District treasury Reasi |
| 11. | District treasury Kishtwar |
| 12. | Sub-treasury Dharmari |
| 13. | Sub-treasury Katra |
| 14. | Sub-treasury Bishnah |
| 15. | Sub-treasury Vijaypur |
| 16. | Sub-treasury Akhnoor |
| 17. | District treasury Samba |
| 18. | Sub-treasury Khour |
| 19. | Sub-treasury R.S.Pura |
| 20. | District treasury Poonch |
| 21. | Sadder treasury Jammu |
| 22. | Sub-treasury Talab Tillo |
| 23. | Sub-treasury Mendhar |
| 24. | Sub-treasury Kalakote |
| 25. | Sub-treasury Gandhinagar. |

Annexure -VI

[Refer to in Para-2]

I. Statement showing delay in uploading contributions towards the National Pension System during 2022-24 detected in treasury Inspection carried out in 2023-24.

Statement showing delay in uploading contribution towards National Pension System for **more than one month.**

| Name of treasury | List | Month | Due date of transfer: (For First list it is 23 rd of the same month and for the second list it is due 10 th of the following month.) | Actual date of transfer | Delay In days |
|------------------|-----------------|---------|--|-------------------------|---------------|
| Kupwara | 1 st | 07/2023 | 23.07.2023 | 05.10.2023 | 75 |
| | 1 st | 09/2023 | 23.09.2023 | 30.10.2023 | 38 |
| | 1 st | 10/2023 | 23.10.2023 | 24.11.2023 | 33 |
| Karnah | 2 nd | 06/2019 | 10.07.2019 | 21.10.2019 | 103 |
| | 2 nd | 02/2020 | 10.03.2020 | 17.07.2020 | 129 |
| | 2 nd | 12/2021 | 10.01.2022 | 28.02.2022 | 49 |
| Anantnag | 2 nd | 07/2023 | 10.08.2023 | 15.09.2023 | 36 |
| Lal Mandi | 2 nd | 07/2023 | 10.08.2023 | 15.09.2023 | 36 |
| Hiranagar | 1 st | 08/2021 | 23.08.2021 | 08.04.2023 | 593 |
| Rajouri | 2 nd | 03/2023 | 10.04.2023 | 08.05.2023 | 38 |
| | 2 nd | 04/2023 | 10.05.2023 | 14.06.2023 | 35 |
| Talab Tiloo | 2 nd | 07/2023 | 10.08.2023 | 15.09.2023 | 36 |
| New Plot Jammu | 2 nd | 07/2023 | 10.08.2023 | 15.09.2023 | 36 |
| Kotranka | 1 st | 12/2022 | 23.12.p.2022 | 30.01.2023 | 38 |

II. Statement showing delay in uploading contributions towards the National Pension System by 15-30 days

| Name of treasury | List | Month | Due date of transfer: (For First list it is 23 rd of the same month and for the second list it is due 10 th of the following month.) | Actual date of transfer | Delay in days |
|------------------|-----------------|---------|--|-------------------------|---------------|
| Kupwara | 1 st | 02/2023 | 23.02.2023 | 22.03.2023 | 27 |
| Karnah | 2 nd | 11/2020 | 10.12.2020 | 28.12.2020 | 18 |
| | 2 nd | 12/2020 | 10.01.2021 | 27.01.2021 | 17 |
| | 2 nd | 06/2021 | 10.07.2021 | 29.07.2021 | 19 |
| | 2 nd | 10/2022 | 10.11.2022 | 24.11.2022 | 14 |
| Nagam | 2 nd | 12/2022 | 10.01.2023 | 28.01.2023 | 18 |
| Gool | 1 st | 08/2023 | 23.08.2023 | 09.09.2023 | 17 |
| R.S.Pura | 2 nd | 09/2023 | 10.10.2023 | 30.10.2023 | 20 |
| | 1 st | 08/2023 | 23.08.2023 | 15.09.2023 | 23 |
| Rajouri | 1 st | 03/2023 | 23.03.2023 | 10.04.2023 | 18 |
| | 2 nd | 06/2023 | 10.07.2023 | 08.08.2023 | 29 |
| Talab Tillo | 2 nd | 09/2023 | 10.10.2023 | 31.10.2023 | 21 |

| | | | | | |
|----------------|-----------------|---------|------------|------------|----|
| New Plot Jammu | 1 st | 08/2023 | 23.08.2023 | 15.09.2023 | 23 |
| Thanamandi | 1 st | 08/2023 | 23.08.2023 | 15.09.2023 | 23 |
| | 2 nd | 09/2023 | 10.10.2023 | 30.10.2023 | 20 |

III. Statement showing delay in uploading contributions towards the National Pension System by less **than 15 days.**

| Name of treasury | list | Month | Due date of transfer: (For First list it is 23rd of the same month and for the second list it is due 10th of the following month.) | Actual date of transfer | Delay (in days) |
|-------------------------|-----------------|--------------|---|--------------------------------|------------------------|
| Anantnag | 1 st | 04/2023 | 23.04.2023 | 24.04.2023 | 01 |
| | 2 nd | 05/2023 | 10.06.2023 | 12.06.2023 | 02 |
| | 2 nd | 08/2023 | 10.09.2023 | 15.09.2023 | 05 |
| Tankipora | 2 nd | 12/2021 | 10.01.2021 | 15.01.2021 | 05 |
| | 2 nd | 03/2022 | 10.04.2022 | 15.04.2022 | 05 |
| | 2 nd | 04/2022 | 10.05.2022 | 15.05.2022 | 05 |
| | 2 nd | 06/2022 | 10.07.2022 | 15.07.2022 | 05 |
| | 2 nd | 08/2022 | 10.09.2022 | 15.09.2022 | 05 |
| Lal Mandi | 2 nd | 05/2023 | 10.06.2023 | 21.06.2023 | 11 |
| | 2 nd | 06/2023 | 10.07.2023 | 12.07.2023 | 02 |
| | 2 nd | 08/2023 | 10.09.2023 | 15.09.2023 | 05 |
| | 2 nd | 11/2023 | 10.12.2023 | 22.12.2023 | 12 |
| Pampore | 1 st | 06/2021 | 23.06.2021 | 24.06.2021 | 01 |
| | 1 st | 12/2021 | 23.12.2021 | 24.12.2021 | 01 |
| | 2 nd | 05/2022 | 10.06.2022 | 23.06.2022 | 13 |
| | 1 st | 07/2022 | 23.07.2022 | 25.07.2022 | 02 |
| | 2 nd | 10/2022 | 10.11.2022 | 18.12.2022 | 08 |
| | 2 nd | 11/2022 | 10.12.2022 | 21.12.2022 | 11 |
| | 2 nd | 01/2023 | 10.02.2023 | 21.02.2023 | 11 |
| | 2 nd | 03/2023 | 10.04.2023 | 11.04.2023 | 01 |
| Bandipora | 2 nd | 07/2023 | 10.08.2023 | 22.08.2023 | 12 |
| | 2 nd | 07/2023 | 10.08.2023 | 22.08.2023 | 12 |
| | 2 nd | 07/2023 | 10.08.2023 | 22.08.2023 | 12 |
| | 2 nd | 11/2023 | 10.12.2023 | 22.12.2023 | 12 |
| Nagam | 2 nd | 01/2023 | 10.02.2023 | 23.02.2023 | 13 |
| | 2 nd | 11/2022 | 10.12.2022 | 23.12.2022 | 13 |
| | 2 nd | 10/2022 | 10.11.2022 | 23.11.2022 | 13 |
| | 2 nd | 07/2022 | 10.08.2022 | 22.08.2022 | 12 |
| | 2 nd | 06/2022 | 10.07.2022 | 22.07.2022 | 12 |
| | 2 nd | 05/2022 | 10.06.2022 | 23.06.2022 | 13 |
| | 2 nd | 03/2022 | 10.04.2022 | 20.04.2022 | 10 |
| | 2 nd | 02/2022 | 10.03.2022 | 22.03.2022 | 12 |
| | 2 nd | 12/2021 | 10.01.2022 | 18.01.2022 | 08 |

| | | | | | |
|------------------------|-----------------|---------|------------|------------|----|
| | 2 nd | 11/2021 | 10.12.2021 | 16.12.2021 | 06 |
| | 2 nd | 10/2021 | 10.11.2021 | 18.11.2021 | 08 |
| | 2 nd | 08/2021 | 10.09.2021 | 20.09.2021 | 10 |
| | 2 nd | 07/2021 | 10.08.2021 | 21.08.2021 | 11 |
| | 2 nd | 06/2021 | 10.07.2021 | 19.07.2021 | 09 |
| Chadoora | 2 nd | 08/2023 | 10.09.2023 | 18.09.2023 | 08 |
| Kunzar | 1 st | 10/2022 | 23.10.2022 | 25.10.2022 | 02 |
| | 1 st | 12/2022 | 23.12.2022 | 24.12.2022 | 01 |
| | 1 st | 09/2022 | 23.09.2022 | 27.09.2022 | 04 |
| | 1 st | 08/2022 | 23.08.2022 | 26.08.2022 | 03 |
| Gool | 2 nd | 10/2023 | 10.11.2023 | 21.11.2023 | 11 |
| R.S. Pura | 2 nd | 08/2020 | 10.09.2020 | 16.09.2020 | 06 |
| | 1 st | 09/2020 | 23.09.2020 | 28.09.2020 | 05 |
| | 1 st | 10/2020 | 23.10.2020 | 31.10.2020 | 08 |
| | 1 st | 12/2020 | 23.12.2020 | 28.12.2020 | 05 |
| | 1 st | 01/2021 | 23.01.2021 | 29.01.2021 | 06 |
| | 1 st | 03/2021 | 23.03.2021 | 27.03.2021 | 04 |
| | 2 nd | 03/2021 | 10.04.2021 | 15.04.2021 | 05 |
| | 1 st | 04/2021 | 23.04.2021 | 29.04.2021 | 06 |
| | 2 nd | 06/2021 | 10.07.2021 | 24.07.2021 | 14 |
| Rajouri | 1 st | 11/2022 | 23.11.2022 | 29.11.2022 | 06 |
| | 1 st | 12/2022 | 23.12.2022 | 31.12.2022 | 08 |
| | 2 nd | 12/2022 | 10.01.2023 | 21.01.2023 | 11 |
| | 2 nd | 01/2023 | 10.02.2023 | 22.02.2023 | 12 |
| | 1 st | 05/2023 | 23.05.2023 | 03.06.2023 | 11 |
| | 2 nd | 05/2023 | 10.06.2023 | 12.06.2023 | 02 |
| | 1 st | 06/2023 | 23.06.2023 | 03.07.2023 | 10 |
| | 1 st | 07/2023 | 23.07.2023 | 05.08.2023 | 13 |
| | 2 nd | 07/2023 | 10.08.2023 | 17.08.2023 | 07 |
| Court complex Jammu | 1 st | 05/2020 | 23.05.2020 | 27.05.2020 | 04 |
| | 1 st | 05/2021 | 23.05.2021 | 25.05.2021 | 02 |
| | 1 st | 07/2021 | 23.07.2021 | 26.07.2021 | 03 |
| | 1 st | 10/2021 | 23.10.2021 | 25.10.2021 | 02 |
| | 1 st | 05/2022 | 23.05.2022 | 25.05.2022 | 02 |
| | 1 st | 12/2022 | 23.12.2022 | 26.12.2022 | 03 |
| | 1 st | 04/2023 | 23.04.2023 | 25.04.2023 | 02 |
| | 2 nd | 07/2023 | 10.08.2023 | 12.08.2023 | 02 |
| | 1 st | 10/2023 | 23.10.2023 | 25.10.2023 | 02 |
| Talab Tillo | 2 nd | 09/2022 | 10.10.2022 | 11.10.2022 | 01 |
| | 2 nd | 03/2023 | 10.04.2023 | 20.04.2023 | 10 |
| | 1 st | 10/2023 | 23.10.2023 | 30.10.2023 | 07 |
| New Plot Jammu | 1 st | 10/2022 | 23.10.2022 | 25.10.2022 | 02 |
| | 2 nd | 10/2022 | 10.11.2022 | 23.11.2022 | 13 |
| | 2 nd | 03/2023 | 10.04.2023 | 20.04.2023 | 10 |
| | 1 st | 04/2023 | 23.04.2023 | 26.04.2023 | 03 |
| Thanamandi | 2 nd | 03/2023 | 10.04.2023 | 24.04.2023 | 14 |
| | 2 nd | 06/2023 | 10.07.2023 | 12.07.2023 | 02 |
| | 2 nd | 08/2023 | 10.09.2023 | 18.09.2023 | 08 |
| | 1 st | 09/2023 | 23.09.2023 | 04.10.2023 | 11 |
| | 1 st | 10/2023 | 23.10.2023 | 30.10.2023 | 07 |

| | | | | | |
|----------|-----------------|---------|------------|------------|----|
| | 2 nd | 10/2023 | 10.11.2023 | 22.11.2023 | 12 |
| Kotranka | 1 st | 07/2021 | 23.07.2023 | 26.07.2021 | 03 |
| | 1 st | 01/2022 | 23.01.2022 | 31.01.2022 | 08 |
| | 1 st | 02/2022 | 23.02.2022 | 28.02.2022 | 05 |
| | 2 nd | 03/2022 | 10.04.2022 | 20.04.2022 | 10 |
| | 1 st | 04/2022 | 23.04.2022 | 28.04.2022 | 05 |
| | 2 nd | 04/2022 | 10.05.2022 | 23.05.2022 | 13 |
| | 1 st | 01/2023 | 23.01.2023 | 30.01.2023 | 07 |
| | 1 st | 03/2023 | 23.03.2023 | 31.03.2023 | 08 |
| | 2 nd | 08/2023 | 10.09.2023 | 18.09.2023 | 08 |

Annexure -VII

[Refer to in Para-3]

Statement showing Treasury-wise differences in respect of M.H-8675-Deposits with Reserve Bank during 2020-24 as observed during treasury Inspections carried out in 2023-24.

Kashmir province

| S. No | Name of Treasury | Month/Year | Treasury figure (in Rs) | Bank figure (in Rs) | Date-wise Monthly Statement variations | |
|-------|------------------|--|-------------------------|---------------------|--|------------|
| | | | | | Debit(+) | Credit (-) |
| 1. | Sadder Sgr. | 01/2022 | 2993467511 | 2930778211 | | 62689300 |
| | | 03/2022 | 5871966345 | 5768731190 | | 103235155 |
| | | 04/2022 | 3784093544 | 3784051375 | | 42172 |
| | | 05/2022 | 446787825 | 172422224 | | 274165601 |
| | | 07/2022 | 1433580624 | 1433922916 | | 342292 |
| | | 12/2022 | 2661375319 | 2605518365 | | 55856954 |
| 2. | Tankipora | 12/2021 | 3687046327 | 3687152776 | | 106450 |
| 3. | Pulwama | 01/2023 | 1773753079 | 1773777760 | | 24681 |
| 4. | Gurez | 06/2019 | 68361651 | 68005760 | | 355891 |
| | | 08/2020 | 16634768 | 16361170 | | 273598 |
| | | 06/2021 | 77110247 | 77110277 | | 30 |
| | | 07/2021 | 85290560 | 85291005 | | 445 |
| | | 07/2022 | 61559142 | 61327721 | | 231421 |
| 5. | Baramulla | 03/2023 | 1009324324 | 1291004005 | | 281679681 |
| | | 05/2023 | 818087319 | 959575904 | | 141488585 |
| | | 08/2023 | 626506933 | 769334867 | | 142827934 |
| | | 11/2023 | 814135222 | 1093845934 | | 279710712 |
| 6. | Sopore | 08/2021 | (-557794379) | (-5577994378) | | (-1) |
| | | 10/2021 | (-660303932) | (-660443230) | | 139298 |
| | | 07/2022 | (-287546953) | (-287617507) | | 70554 |
| 7. | Pattan | 09/2020 | (-313083902) | (-313073902) | | (-10000) |
| | | 10/2021 | (-380599390) | (-380587407) | | (-11983) |
| | | 01/2022 | (-374142247) | (-374140373) | | (-1874) |
| | | 02/2022 | (-314998835) | (-314996435) | | (-2400) |
| | | 03/2022 | (-634915638) | (-634853981) | | (-61657) |
| | | 09/2022 | (-409161285) | (-409561285) | | 400000 |
| | | 11/2022 | (-361940074) | (-361540074) | | (-400000) |
| 8. | Kunzar | 12/2021 | (-86190850) | (-86194450) | | 3600 |
| | | 02/2022 | (-66581719) | (-66546311) | | (-35408) |
| | | Total variation of Kashmir Province | | | | |

Dr. =(+)1343644282.00

Cr.=(-)523395.00

Total: 1344167677

Jammu province

| S. No | Name of Treasury | Month/Year | Treasury figure (in Rs) | Bank figure (in Rs) | Date-wise Monthly Statement variations | |
|-------|------------------|------------|-------------------------|---------------------|--|------------|
| | | | | | Debit(+) | Credit (-) |
| 1. | Reasi | 05/2021 | - | - | - | 112000 |
| | | 11/2021 | - | - | - | 15825 |
| | | 12/2021 | - | - | 64238 | - |
| | | 01/2022 | - | - | - | 3775 |
| | | 02/2022 | - | - | 47400 | - |
| | | 03/2022 | - | - | 46782 | - |
| | | 04/2022 | - | - | - | 94700 |
| 2. | Bishnah | 03/2023 | - | - | - | 367 |
| 3. | Dharmari | 03/2023 | - | - | 20 | - |

| | | | | | | |
|-----------------------------|-------------------|--------------------------|-------------------|-------------------|------------------------|-----------------|
| | | 03/2023 | - | - | - | 39630 |
| 4. | Vijaypur | 04/2022 | (-)88161686 | (-)88158986 | - | 2700 |
| 5. | Samba | 04/2011 to 10/2019 | 3025669051. 78 | 3025886199 | 217147.22 Net Diff. | - |
| | | 10/2019 | - | (-)672241 | - | 672241 |
| | | 04/2023 | (-)466638151 | (-)466469501 | - | 168650 |
| | | 05/2023 | (-)507059004 | (-)507052704 | - | 6300 |
| 6. | Kathua | 10/2021 | - | - | 27385 | - |
| | | 04/2022 | - | - | - | 58671 |
| | | 07/2022 | - | - | - | 9000 |
| | | 09/2022 | - | - | 600 | - |
| | | 03/2023 | - | - | - | 10301324 |
| | | 05/2023 | - | - | - | 67500 |
| 7. | Gool | 03/2020 | - | - | 1 | - |
| | | 12/2021 | - | - | 21000 | - |
| 8. | Poonch | 09/2023 | - | - | 1687951 | - |
| | | 09/2023 | - | - | - | 2087853 |
| 9. | Kalakote | 10/2021 | - | - | 593 | - |
| | | 05/2023 | - | - | 112480 | - |
| | | 07/2023 | - | - | 26980 | - |
| 10. | Mendhar | 12/2021 | - | - | 82330 | - |
| | | 02/2022 | - | - | - | 804458 |
| | | 03/2023 | - | - | - | 83800 |
| | | 04/2022 | - | - | - | 84000 |
| | | 06/2022 | - | - | - | 8900 |
| | | 02/2023 | - | - | - | 59133 |
| | | 03/2023 | - | - | - | 2150 |
| | | 04/2023 | - | - | 36 | - |
| | | 08/2023 | - | - | - | 600 |
| 11. | New Plot Jammu | 04/2021 | (-)803036249 | (-)803042549 | 6300 | - |
| | | 10/2021 | (-)1703199938 | (-)1703243901 | 43962.66 | - |
| 12. | Doda | 09/2023 | - | - | 47580 | - |
| | | | - | - | - | 1731414 |
| 13. | Billawar | 03/2023 | - | - | - | 104800 |
| 14. | Thanaman di | 12/2023 | - | - | - | 1641169 |
| 15. | Kotranka | 12/2023 | - | - | 2437282 | - |
| Total Jammu province | | | | | 4870067.88 | 18160960 |

Dr.=(+)4870067.88

Cr.=(-)18160960.00

Total: 23031027.88 (Jammu Province)

Total 1344167677.00(Kashmir province)

Grand Total J&K: 1367198704.88

Annexure-VIII

[Refer to in Para-4]

Statement showing details of O.B.Suspense of J&K during 2021-2024 detected in treasury Inspection carried out in 2023-24.

(Kashmir Province)

| S. No. | Name of Treasury | Month/year | O.B.Suspense (In Rs.) |
|--------|--|----------------------|-----------------------|
| 1. | Sub-treasury Lar | 2018-19 & 2020-21 | 54370 |
| 2. | Additional Treasury Tankipora | 03/2021 | 129958 |
| | | 05/2021 | 77586 |
| | | 05/2021 | 611530 |
| | | 05/2021 | 45555 |
| | | 05/2021 | 287537 |
| | | 05/2021 | 3233236 |
| | | 05/2021 | 54208 |
| | | 05/2021 | 235302 |
| | | 05/2021 | 74820 |
| | | 05/2021 | 120130 |
| | | 06/2020 | 120275 |
| | | 06/2020 | 236500 |
| | | 06/2020 | 12000 |
| | | 06/2020 | 25000 |
| | | 06/2020 | 5143 |
| | | 06/2020 | 5000 |
| | | 06/2020 | 84000 |
| | | 08/2020 | 378750 |
| | | 08/2020 | 169064 |
| | | 08/2020 | 78251 |
| | | 08/2020 | 59123 |
| | | 08/2020 | 955686 |
| | | 11/2020 | 50000 |
| | | 11/2020 | 86140 |
| | | 11/2020 | 173595 |
| | | 12/2020 | 126880 |
| | | 12/2020 | 11250 |
| | | 12/2020 | 225719 |
| | | 04/2021 | 1475 |
| | | 04/2021 | 6975 |
| | 04/2021 | 1122 | |
| | 04/2021 | 16900 | |
| | Total O.B. suspense of Kashmir province | | 7753080 |

(Jammu Province)

| S. No. | Name of Treasury | O.B.Suspense (In Rs.) |
|---------------|--|----------------------------------|
| 1. | Sub Treasury Dharmari | 56254 |
| 2. | District Treasury Poonch (State) | 1360282 |
| | District Treasury Poonch (U.T) | 45000 |
| 3. | Sub Treasury Billawar | 36653 |
| 4. | Addl. Treasury Gandhinagar (U.T) | 15145 |
| | Total O.B suspense of Jammu province | 1513334 |
| | | |
| | Total O.B Suspense Kashmir Province | 7753080 |
| | Total O.B Suspense Jammu Province | 1513334 |
| | Total O.B Suspense of Jammu & Kashmir | Rs. 92,66,414/- |

Annexure-IX

[Refer to in Para-4(iii)]

Non-providing of details of pension disbursements to Central Government pensioners from Union Territory Treasuries as per required format segregation during the financial year 2023-24.

| S.No. | Name of Treasury | Amount (Dr.) | Amount (Cr.) |
|-------|------------------|--------------|--------------|
| 1. | Akhnoor | 339640 | |
| 2. | Anantnag | 1692444 | |
| 3. | New Plot | 00 | 3480 |
| 4. | Tsankipora | 5354923 | |
| 5. | Bhaderwah | 44492 | |
| 6. | Bijbehara | 1294651 | |
| 7. | Bishnah | 495790 | |
| 8. | Baramulla | 3802607 | |
| 9. | Bandipora | 2468177 | |
| 10. | Bani | 26160 | |
| 11. | Basholi | 43896 | |
| 12. | Chadura | 773109 | |
| 13. | Chenani | 13420 | |
| 14. | Dachhan | 27560 | |
| 15. | Court Complex(J) | 1126483 | |
| 16. | Gandhinagar | 81468631 | |
| 17. | Handwara | 413660 | |
| 18. | Khanyar | 5903909 | |
| 19. | Kulgam | 229080 | |
| 20. | Kralpora | 157320 | |
| 21. | Kathua | 316120 | |
| 22. | Katra | 55120 | |
| 23. | Kupwara | 1047564 | 557 |
| 24. | Marwah | 17817 | |
| 25. | Mendhar | 1415540 | |
| 26. | New Delhi | 18413715 | |
| 27. | Nowshera | 1518720 | |
| 28. | Poonch | 11343913 | 960 |
| 29. | Pouni | 80520 | 360 |
| 30. | Pattan | 144540 | |
| 31. | Rajouri | 00 | 960 |
| 32. | Reasi | 217600 | |
| 33. | Sunderbani | 289844 | |
| 34. | Shangus | 57180 | |
| 35. | Samba | 3957858 | |
| 36. | Surankote | 161040 | |
| 37. | Sumbal | 294820 | |
| 38. | Sogam | 450192 | |

| | | | |
|-----|---------------------|-----------|-------|
| 39. | Sopore | 140760 | |
| 40. | Sadder Jammu | 25808510 | |
| 41. | Sadder Srinagar | 41678512 | |
| 42. | Thatri | 68346 | |
| 43. | Tral | 148600 | |
| 44. | Talab Tilloo | 2768071 | |
| 45. | Udhampur | 92882 | 960 |
| 46. | Uri | 267848 | |
| 47. | Vijaypur | 2417785 | 15474 |
| | Total amount | 218849369 | 22751 |

| | |
|---------------------|------------------|
| Dr. | 218849369 |
| Cr. | 22751 |
| Total amount | 218872120 |

Annexure-X

[Referred to in Para-4 (iv)]

Statement showing delay in days in rendition of Monthly Accounts by the Treasuries during 2023-24.

| S. No | Name of Treasury | 04/2023 | | 05/2023 | | 06/2023 | | 07/2023 | | 08/2023 | | 09/2023 | | 10/2023 | | 11/2023 | | 12/2023 | | 01/2024 | | 02/2024 | | 03/2024 | |
|-------------------------|-------------------|---------|------|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|
| | | I* | II** | I | II |
| Kashmir province | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. | Achabal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2. | Anantnag | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3. | Awantipora | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 4. | Bandipora | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5. | Baramulla | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 6. | Beerwah | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7. | Bijbehara | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8. | Boniyar | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 9. | Budgam | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10. | B.K.Pora | - | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | 5 | - | - | - | - |
| 11. | Chadura | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12. | Chandoosa | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13. | Chararisharief | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14. | Civil Secretariat | - | - | - | - | - | 5 | 2 | 2 | 3 | - | - | - | - | - | - | - | - | - | 2 | 5 | - | 3 | - | - |
| 15. | Court Complex | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16. | D.H.Pora | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 17. | Dangiwacha | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 18. | Devsar | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19. | Dooru | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20. | Ganderbal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21. | Gurez | 16 | - | 21 | 4 | 18 | 2 | 17 | - | 13 | - | 18 | 1 | 15 | - | 16 | - | 17 | - | 21 | 4 | 22 | 7 | 24 | 7 |
| 22. | Handwara | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23. | Kaprin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24. | Kangan | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 |
| 25. | Karnah | 2 | 2 | - | - | - | 2 | - | - | - | - | 4 | - | 4 | - | - | - | 4 | - | 18 | 1 | - | - | 17 | - |
| 26. | Khag | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - |
| 27. | Khan Sahib | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| S.No. | | 04/2022 | | 05/2022 | | 06/2022 | | 07/2022 | | 08/2022 | | 09/2022 | | 10/2022 | | 11/2022 | | 12/2022 | | 01/2023 | | 02/2023 | | 03/2023 | |
|-------|-----------------|---------|------|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|
| | | I* | II** | I | II |
| 28. | Khanyar | - | 3 | 2 | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | 4 | 8 | |
| 29. | Kokernag | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 30. | Kralpora | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 31. | Kreeri | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 32. | Kulgam | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | 4 | |
| 33. | Kunzar | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 34. | Kupwara | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 35. | Lar | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | |
| 36. | Langate | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 37. | Lal Mandi | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | |
| 38. | Mattan | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 39. | Nagam | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 40. | Narbal | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | |
| 41. | Pahalgam | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 42. | Pattan | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | 8 | |
| 43. | Pampore | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | |
| 44. | Pulwama | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | |
| 45. | Qazigund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 46. | Rohama | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 47. | Saddar Srinagar | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 48. | Shadimarg | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 49. | Shangus | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 50. | Shopian | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 51. | Sogam | 2 | - | 1 | - | - | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 52. | Sopore | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | |
| 53. | Sumbal | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | |
| 54. | Tangmarg | 6 | - | - | - | - | 6 | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | 4 | |
| 55. | Tankipora | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 56. | Tral | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 | |
| 57. | Trehgam | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 58. | Uri | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 59. | Vilgam | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

| S. No. | Name of Treasury | 04/2023 | | 05/2023 | | 06/2023 | | 07/2023 | | 08/2023 | | 09/2023 | | 10/2023 | | 11/2023 | | 12/2023 | | 01/2024 | | 02/2024 | | 03/2024 | |
|-----------------------|------------------|---------|------|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|
| | | I* | II** | I | II |
| 60. | Virtual | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 61. | Wanpoh | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 62. | Zainapora | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8 |
| Jammu Province | | | | | | | | | | | | | | | | | | | | | | | | | |
| 01. | Akhnoor | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 02. | Assar | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 03. | Arnas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 04. | Banihal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05. | Bhaderwah | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 06. | Bishnah | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 07. | Billawar | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 1 | - | - | - | - | - | - | - |
| 08. | Bani | - | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 09. | Basholi | - | - | - | - | - | - | - | 2 | - | 3 | - | 3 | - | 1 | - | - | - | - | - | 1 | - | - | - | 8 |
| 10. | Batote | 4 | - | - | - | - | 2 | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11. | Bhalessa | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | 2 | - | - | - | - | - | 4 | - |
| 12. | Basantgarh | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13. | Chenani | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14. | Chattroo | 3 | - | - | - | - | 2 | - | - | - | - | - | 3 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 15. | Darhal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16. | Court Complex | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17. | Doda | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 | - | 3 |
| 18. | Dharmari | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 | - | - |
| 19. | Dachan | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20. | Gandhi Nagar | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | - | 2 |
| 21. | Gool | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22. | Hiranagar | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | - | 7 |
| 23. | Kathua | - | 1 | 1 | - | - | 2 | - | - | - | - | 1 | 3 | - | - | - | - | - | - | - | - | - | - | - | - |
| 24. | Kalakote | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25. | Khour | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26. | Kishtwar | 3 | - | - | - | - | 2 | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 27. | Katra | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28. | Kahara | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29. | Kotranka | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 30. | Latti | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31. | Mandi | - | - | - | - | - | - | - | - | - | - | 3 | 3 | 1 | 3 | - | - | - | - | - | - | - | - | - | - |

| S. No. | | 04/2022 | | 05/2022 | | 06/2022 | | 07/2022 | | 08/2022 | | 09/2022 | | 10/2022 | | 11/2022 | | 12/2022 | | 01/2023 | | 02/2023 | | 03/2023 | |
|--------|-------------|---------|------|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|
| | | I* | II** | I | II |
| 32. | Mendhar | - | - | - | - | 1 | 4 | - | 1 | - | - | - | 1 | 3 | - | 1 | - | - | - | - | - | - | - | - | - |
| 33. | Mahore | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34. | Manjakote | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35. | Majalta | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36. | Marwah | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37. | New Delhi | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38. | Nowshera | 2 | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 39. | New Plot | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40. | Pouni | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41. | Panchari | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42. | Poonch | - | 2 | 2 | - | 1 | 3 | - | 1 | 3 | - | - | 3 | 3 | - | 1 | - | - | - | - | - | - | - | - | 2 |
| 43. | Paddar | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44. | Rajouri | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45. | Ramsoo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - |
| 46. | Ramban | 3 | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | - | 2 | - | - | - | - | 4 | - |
| 47. | R.S.Pora | - | - | - | - | - | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 48. | Ramnagar | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49. | Ramkote | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50. | Reasi | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51. | Sunderbani | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52. | Surankote | - | - | 2 | - | 1 | 2 | 2 | - | - | - | - | 1 | 3 | - | 1 | - | - | - | - | - | - | - | - | - |
| 53. | Saddar | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54. | Samba | 3 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55. | Thatri | 4 | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - | 1 | - | 4 | - | |
| 56. | Thanamandi | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57. | TalabTilloo | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 58. | Udhampur | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59. | Vijay Pur | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60. | Warwan | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

I* 1st list of Payments.
II** 2nd list of Payments and Cash Account.

Annexure-XI

[Refer to in Para-5(i)]

**Statement showing defects noticed during compilation of Accounts for the financial year 2023-24.
Kashmir Province.**

| Sr. No. | Month of A/c | Department | Major Head | Voucher No. | Treasury Code | Drawing and Disbursing Officer | Observation |
|---------|--------------|-------------------------------|------------|-------------|---------------|--|--|
| 1 | 01/2024 | Other Administrative Services | 2070 | 1 | CST | Registrar Vigilance, High Court of J&K | 1. The correct Major Head for vigilance-related expenditure is 2062. Also vide Correction Slip No. 766 dated 02.06.2014 issued by the CGA, the Minor Head-104 under MH 2070 has been deleted instead, Minor Head-104-Vigilance Commission of State/ Union Territory is to be depicted under M.H 2062 as per LM MH. 2. Despite this, multiple vouchers under the classification 2070-00-104-0099-0495-001 have been passed by the treasury. |
| 2 | 01/2024 | Other Administrative Services | 2070 | 6 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 3 | 01/2024 | Other Administrative Services | 2070 | 98 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 4 | 03/2024 | Other Administrative Services | 2070 | 1 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 5 | 03/2024 | Other Administrative Services | 2070 | 2 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 6 | 03/2024 | Other Administrative Services | 2070 | 100 | CST | Registrar Vigilance, High Court of J&K | Same as above |

| | | | | | | | |
|----|---------|-------------------------------|------|-----|-----|--|---------------|
| 7 | 11/2023 | Other Administrative Services | 2070 | 22 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 8 | 11/2023 | Other Administrative Services | 2070 | 73 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 9 | 10/2023 | Other Administrative Services | 2070 | 83 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 10 | 10/2023 | Other Administrative Services | 2070 | 84 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 11 | 10/2023 | Other Administrative Services | 2070 | 85 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 12 | 09/2023 | Other Administrative Services | 2070 | 78 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 13 | 09/2023 | Other Administrative Services | 2070 | 79 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 14 | 08/2023 | Other Administrative Services | 2070 | 110 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 15 | 08/2023 | Other Administrative Services | 2070 | 111 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 16 | 07/2023 | Other Administrative Services | 2070 | 97 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 17 | 07/2023 | Other Administrative Services | 2070 | 98 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 18 | 06/2023 | Other Administrative Services | 2070 | 68 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 19 | 06/2023 | Other Administrative Services | 2070 | 135 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 20 | 05/2023 | Other Administrative Services | 2070 | 53 | CST | Registrar Vigilance, High Court of J&K | Same as above |

| | | | | | | | |
|----|--------------|-------------------------------|------|--|-----|---|---|
| 21 | 05/2023 | Other Administrative Services | 2070 | 54 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 22 | 04/2023 | Other Administrative Services | 2070 | 14 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 23 | 04/2023 | Other Administrative Services | 2070 | 15 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 24 | 04/2023 | Other Administrative Services | 2070 | 16 | CST | Registrar Vigilance, High Court of J&K | Same as above |
| 25 | F.Y. 2023-24 | Other Administrative Services | 0070 | The challans received from various treasuries are incomplete. The classification and purpose of the received amounts are not mentioned on the receipts or challans. However, most of the classification in the madwar show the description as Other Receipts. | | | |
| 26 | | Other Administrative Services | 0049 | The challans received from various treasuries are incomplete. The classification and purpose of the received amounts are not mentioned on the receipts or challans. However, most of the classification in the madwar show the description as "Other Receipts". | | | |
| 27 | | Other Administrative Services | 0041 | The challans received from various treasuries are incomplete. The classification and purpose of the received amounts are not mentioned on the receipts or challans. However, most of the classification in the Madwar show the description as Receipts under the Indian Motor Vehicles Act . | | | |
| 28 | 04/2023 | Animal Husbandry | 2403 | 5 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 29 | 04/2023 | Animal Husbandry | 2403 | 6 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 30 | 05/2023 | Animal Husbandry | 2403 | 4 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

| | | | | | | | |
|----|---------|------------------|------|----|-----|---|---|
| 31 | 05/2023 | Animal Husbandry | 2403 | 5 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 32 | 05/2023 | Animal Husbandry | 2403 | 6 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 33 | 05/2023 | Animal Husbandry | 2403 | 16 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 34 | 06/2023 | Animal Husbandry | 2403 | 13 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 35 | 06/2023 | Animal Husbandry | 2403 | 14 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 36 | 06/2023 | Animal Husbandry | 2403 | 15 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 37 | 06/2023 | Animal Husbandry | 2403 | 16 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

| | | | | | | | |
|----|---------|------------------|------|---|-----|---|---|
| 38 | 07/2023 | Animal Husbandry | 2403 | 2 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 39 | 07/2023 | Animal Husbandry | 2403 | 3 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 40 | 07/2023 | Animal Husbandry | 2403 | 4 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 41 | 07/2023 | Animal Husbandry | 2403 | 8 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 42 | 08/2023 | Animal Husbandry | 2403 | 7 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 43 | 08/2023 | Animal Husbandry | 2403 | 8 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 44 | 09/2023 | Animal Husbandry | 2403 | 4 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

| | | | | | | | |
|----|---------|------------------|------|----|-----|---|---|
| 45 | 09/2023 | Animal Husbandry | 2403 | 5 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 46 | 10/2023 | Animal Husbandry | 2403 | 14 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 47 | 10/2023 | Animal Husbandry | 2403 | 18 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 48 | 10/2023 | Animal Husbandry | 2403 | 19 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 49 | 10/2023 | Animal Husbandry | 2403 | 20 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 50 | 10/2023 | Animal Husbandry | 2403 | 21 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 51 | 11/2023 | Animal Husbandry | 2403 | 1 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

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|----|---------|------------------|------|---|-----|---|---|
| 52 | 11/2023 | Animal Husbandry | 2403 | 2 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 53 | 11/2023 | Animal Husbandry | 2403 | 3 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 54 | 12/2023 | Animal Husbandry | 2403 | 4 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 55 | 12/2023 | Animal Husbandry | 2403 | 5 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 56 | 12/2023 | Animal Husbandry | 2403 | 6 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 57 | 12/2023 | Animal Husbandry | 2403 | 7 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 58 | 12/2023 | Animal Husbandry | 2403 | 8 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

| | | | | | | | |
|----|---------|------------------|------|---|-----|---|---|
| 59 | 01/2024 | Animal Husbandry | 2403 | 1 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 60 | 01/2024 | Animal Husbandry | 2403 | 2 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 61 | 01/2024 | Animal Husbandry | 2403 | 3 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 62 | 01/2024 | Animal Husbandry | 2403 | 4 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 63 | 01/2024 | Animal Husbandry | 2403 | 5 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 64 | 01/2024 | Animal Husbandry | 2403 | 6 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

| | | | | | | | |
|----|---------|------------------|------|----|-----|---|---|
| 65 | 02/2024 | Animal Husbandry | 2403 | 1 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 66 | 02/2024 | Animal Husbandry | 2403 | 3 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 67 | 02/2024 | Animal Husbandry | 2403 | 4 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 68 | 02/2024 | Animal Husbandry | 2403 | 5 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 69 | 02/2024 | Animal Husbandry | 2403 | 6 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 70 | 02/2024 | Animal Husbandry | 2403 | 8 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 71 | 02/2024 | Animal Husbandry | 2403 | 13 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

| | | | | | | | |
|----|---------|------------------|------|---|-----|---|---|
| 72 | 03/2024 | Animal Husbandry | 2403 | 1 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 73 | 03/2024 | Animal Husbandry | 2403 | 2 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 74 | 03/2024 | Animal Husbandry | 2403 | 3 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 75 | 03/2024 | Animal Husbandry | 2403 | 4 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 76 | 03/2024 | Animal Husbandry | 2403 | 5 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 77 | 03/2024 | Animal Husbandry | 2403 | 6 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |
| 78 | 03/2024 | Animal Husbandry | 2403 | 7 | PMP | Block Veterinary Officer, Animal Husbandry Officer Department Block Pampore | In the online posting the treasury is showing the DDO Code as FINNIC9999 , but in fact it should be PMPAHD0002 (as per physical vouchers received in the Accountant Generals Office). |

| | | | | | | | |
|----|---------|--------------------------------------|------|-----|----------------|---|--|
| 79 | 03/2024 | Judicial Department | 2014 | 204 | District Court | Principal, District and Session Judge, Srinagar | Represent Account with incomplete/.....data of online posting as downloaded from DAT..... |
| 80 | 12/2023 | Judicial Department | 2014 | 256 | District Court | Principal, District and Session Judge, Srinagar | Represent Account with incomplete/.....data of online posting as downloaded from DAT..... |
| 81 | 02/2024 | Judicial Department | 2014 | 278 | District Court | Principal, District and Session Judge, Srinagar | Represent Account with incomplete/.....data of online posting as downloaded from DAT..... |
| 82 | 02/2024 | Judicial Department | 2014 | 6 | District Court | Principal, District and Session Judge, Srinagar | Represent Account with incomplete/.....data of online posting as downloaded from DAT..... |
| 83 | 03/2024 | Agriculture Department | 4401 | 1 | CST | Director Finance, Agriculture Production Department | The sanction attached was ambiguous in nature and it was not clearly specified what was required to be submitted against the AC Bill drawn, i.e., whether a Red Account or a Utilization Certificate (UC). |
| 84 | 03/2024 | Agriculture Department | 4401 | 2 | CST | Director Finance, Agriculture Production Department | The sanction attached was ambiguous in nature and it was not clearly specified what was required to be submitted against the AC Bill drawn, i.e., whether a Red Account or a Utilization Certificate (UC). |
| 85 | 03/2024 | Agriculture Department | 4401 | 4 | CST | Director Finance, Agriculture Production Department | The sanction attached was ambiguous in nature and it was not clearly specified what was required to be submitted against the AC Bill drawn, i.e., whether a Red Account or a Utilization Certificate (UC). |
| 86 | 03/2024 | Agriculture Department | 4401 | 5 | CST | Director Finance, Agriculture Production Department | The sanction attached was ambiguous in nature and it was not clearly specified what was required to be submitted against the AC Bill drawn, i.e., whether a Red Account or a Utilization Certificate (UC). |
| 87 | 03/2024 | Health and Family Welfare Department | 4210 | 4 | CST | Accounts Officer, Directorate of Ayush J&K Jammu/Srinagar | The sanction attached was ambiguous in nature and it was not clearly specified what was required to be submitted against the AC Bill drawn, i.e., whether a Red Account or a Utilization Certificate (UC). |

Annexure-XII

[Refer to in Para-5(ii)]

Statement showing non-verification of drawals and remittances.

| S. No. | Name of the DDO | Name of treasury | Period for which drawals & remittances not verified |
|-------------------------|--|------------------|--|
| Kashmir Province | | | |
| Drawals | | | |
| 1. | Pr. Govt. Girls Hr. Sec. School Yaripora | Kulgam | 12/2022 to 03/2023 |
| | Headmaster, High School Banimullah | | 12/2022 to 02/2023 |
| 2. | Pr. Boys Hr. Sec. School Wadipora | Handwara | 03/2023 & 04/2023 |
| | Pr. Govt. Degree College Handwara. | | 02/2023 & 03/2023 |
| | Chief Horticulture Officer , Handwara. | | 04/2022, 05/2022,02/2022 & 03/2023 |
| | Executive Engineer, PMGSY Handwara. | | 01/2023, 02/2023 & 03/2023 |
| 3. | Sub-District Magistrate (SDM) Karnah. | Karnah | 02/2018 to 04/2018, 07/2022 to 03/2023 |
| | Child Development Project Officer, Tengdar. | | 02/2018 to 04/2018, 11/2020 to 04/2021, 01/2023 to 03/2023 |
| | Executive Engineer, Spl. Sub-Division Tengdar. | | 01/2018 to 04/2018, 11/2020 to 04/2021 |
| | Zonal Education Officer, Chamkote | | 07/2020 to 09/2020, 12/2020 to 04/2021. |
| | Superintendent , ITI Tengdar. | | 02/2018 to 04/2018,01/2023 to 03/2023 |
| | Block Medical Officer Teethwal. | | 08/2020 to 04/2021 |
| 4. | Principal , DIET | Ganderbal | 04/2023 |
| | Child Development Project Officer ICDS Ganderbal | | 10/2023 |
| 5. | Collector, Land Acq. INFC Srinagar | Tankipora | 12/2022 |
| | Area Marketing Officer, Hor. Srinagar. | | 05/2022 to 07/2022 |
| | Vigilance Organization Kashmir.(VOK) | | 12/2021 to 03/2022 |
| 6. | Headmaster, Boys Hr. Sec. School Jawahar Sgr. | Lal Mandi | 10/2023 |
| | Pr.Govt.Hr. Sec. School Amira kadal. | | 09/2023 to 11/2023 |
| | Headmaster, Govt. boys High School, Natipora Sgr | | 06/2023 to 09/2023 |
| | Executive Engineer, PMGSY | | 08/2023 & 09/2023 |
| | Deputy Director, Designs. | | 09/2023 & 10/2023 |
| | Chief Medical Officer, Sgr. | | 10/2023 to 12/2023 |

| | | | |
|-----|--|-----------|--------------------------|
| | Remittance | | |
| | Mushroom Special Agriculture Department. | Lal Mandi | 04/2023 to 01/2024 |
| | Joint Director ENT Sheep Husbandry Deptt. Sgr. | | 06/2023 to 01/2024 |
| | Pr. Womens College AS Complex. | | 03/2023 |
| | Drawals | | |
| 7. | Govt. Degree College, Pampore | Pampore | 11/2019 |
| | I.M.O Khanmoh | | 09/2019 |
| | Headmaster, High School Konibal | | 09/2020 to 03/2021 |
| | Pr. Govt. Girls Hr. Sec. School, Pampore | | 06/2020 & 02/2021 |
| 8. | Treasury Officer, Khansahib | Khansahib | 11/2020 |
| | Asstt. Director, Sheep & Breeding | | 04/2021 & 05/2021 |
| | Executive Officer, Municipal | | 12/2020,02/2021, 04/2021 |
| | Headmaster, High School Dreygam Budgam | | 02/2021 |
| | Headmaster, Girls High School, Khansahib | | 04/2021 to 08/2021 |
| | Zonal Education Officer, Budgam | | 11/2020 to 03/2021 |
| | Block Medical Officer, Khansahib | | 10/2021 |
| | Sub-District Magistrate, Khansahib | | 10/2023 |
| | Zonal Education Officer, Khansahib | | 09/2023 |
| 9. | Block Development Officer, B.K.Pora | B.K.Pora | 03/2023 |
| | Pr. Boys Hr. Sec. School Rawalpura | | 12/2022 |
| | Tehsildar, B.K.Pora | | 07/2022 & 08/2022 |
| 10. | Dy. Chief Education Officer, Chadoora | Chadoora | 08/2023 |
| | Headmaster, High School Repora. | | 05/2023 |
| | Headmaster, High School Sogam | | 09/2023 |
| | Headmaster, High School Kralpora | | 09/2023 |
| | Drawals | | |
| 11 | Project Officer, Uri, CAT Baramulla | Baramulla | 04/2023 to 11/2023 |
| | Asstt. Director, Handicrafts, Bla. | | 04/2023 to 08/2023 |

| | | | |
|-----|--|-------------|------------------------------|
| | District Social Welfare Officer, Baramulla | | 12/2022 |
| | Block Development Officer Baramulla | | 12/2022 |
| | Asstt. Director, Handicrafts, Baramulla | | 01/2023 to 03/2023 |
| 12. | Treasury Officer, Sopore | Sopore | 04/2020 to 04/2021 |
| | Headmaster, High School Tujar Sharief. | | 02/2022 & 03/2022 |
| | Block Veterinary Officer Sopore | | 08/2021 to 11/2021 |
| | Irrigation & Flood Control Division, Sopore | | 03/2020 to 12/2020 |
| | Chief Horticulture Officer Sopore | | 11/2022 to 03/2023 |
| | Superintending Engineer Hydraulic Circle, Sopore | | 11/2022 to 03/2023 |
| 13. | Zonal Education Officer, Nehalpora | Pattan | 08/2020 |
| | Headmaster, boys High School, Andergam | | 02/2021 & 03/2021 |
| | Sub-Judge Pattan | | 02/2021 to 03/2021 |
| | S.D.A.O, Pattan | | 03/2022 |
| | I.R.P 20 th Battalion | | 07/2021 |
| 14. | Headmaster, High School Yall | Kunzar | 09/2022 |
| | Block Medical Officer, Kunzar | | 03/2023 |
| | Block Development Officer, Kunzar | | 12/2022 |
| 15. | Asstt. Registrar Cooperative Tehsildar , Dangi wacha | Dangi wacha | 06/2022 |
| | | | 07/2021 to 10/2021 & 12/2022 |

| S. No. | Name of the DDO | Name of treasury | Period for which draws & remittances not verified |
|-----------------------|--|------------------|---|
| Jammu Province | | | |
| Drawals | | | |
| 1. | Tehsildar Dansal | New Plot | 08/2023 |
| | Executive Engineer, Estates, Jammu | | 07/2023 & 08/2023 |
| | District Ayush Officer, Jammu | | 03/2023 & 04/2023 |
| | Medical Superintendent Sarwal, Jammu | | 02/2023 & 03/2023 |
| | A.O Govt. Ranbir Press Amphalla, Jammu | | 11/2022 & 03/2023 |
| | Chief Librarian SRS, Central Jammu | | 02/2023 & 03/2023 |

| | | | |
|----|---|-------------|--|
| | Pr. Govt. Mixed hr. Sec. School Camp Roopnagar Jammu | | 03/2023 |
| | Tehsildar Nagrota, Jammu | | 01/2023 to 03/2023 |
| | Block Development Officer Jammu | | 01/2023 to 03/2023 |
| 2. | Poultry Geneticist Poultry Project Belicharana Jammu | Gandhinagar | 08/2022 to 10/2022 & 03/2023 |
| | Office of the Sr. Architect Jammu | | 08/2022, 09/2022, 11/2022, 01/2023 & 03/2023 |
| | Headmaster, Govt. High School Lachhmangpura | | 01/2023 |
| | Pr. Govt. Girls Hr. Sec. School Camp Shashtri Nagar Jammu | | 09/2022, 10/2022 & 12/2022 |
| | Pr. Govt. Boys Hr. Sec. School For Migrants Camp Satwri Jammu | | 08/2022, 11/2022 & 02/2023 |
| | Commandant IR 18 th BN. | | 12/2022 to 05/2023 |
| | Remittance | | |
| | A.O, Directorate of Floriculture Parks & Garden Deptt. Jammu | Gandhinagar | 11/2022, 12/2022 & 02/2023 |

Annexure-XIII

[Refer to in Para-6]

**Statement showing non-maintenance of records of sanctioned/
effective staff strength of Drawing and Disbursing Officer of
treasuries.**

| S.No. | Name of Treasuries |
|--------------|-----------------------------|
| 01. | District treasury Shopian |
| 02. | Sub-treasury Mattan |
| 03. | Sub-treasury Tral |
| 04. | District treasury Udhampur |
| 05. | Sub-treasury Akhnoor |
| 06. | District treasury Samba |
| 07. | Sub-treasury Khour |
| 08. | District treasury Kahtua |
| 09. | Sub-treasury R.S. Pura |
| 10. | District treasury Rajouri |
| 11. | Sub-treasury New Plot Jammu |
| 12. | Sub-treasury Gandhinagar |
| 13. | District treasury Ramban. |

Annexure-XIV

[Refer to para-8]

Statement showing non-submission of Lapsed Deposits for the year 2023-24.

| S. No. | Name of the Treasury | Remarks/Audit Inspection report | |
|-----------------------|----------------------|---------------------------------|--|
| Jammu Province | | | |
| 1. | Samba | S. No. | Name of the Depositor Amount due to be lapsed deposit |
| | | 1. | Mansar Development Authority 57,849/- |
| | | 2. | PWD Samba 3,45,690/- |
| | | 3. | PWD Samba 1,66,500/- |
| | | 4. | PWD Samba 45,360/- |
| | | Total amount lapsed | |
| 2. | Kalakote | S. No. | Name of the Depositor Amount due to be lapsed deposit |
| | | 1. | Munsif Judicial Magistrate 69,200/- |
| 3. | Doda | S. No. | Name of the Depositor Amount due to be lapsed |
| | | 1. | Addl. District Session Judge Doda Rs.3,09,150/- |
| | | 2. | Sub-Judge, Chief Judicial Magistrate Doda Rs.6,42,169/- |
| | | 3. | Distt. Judicial Mobile Magistrate Doda Rs.1,95,880/- |
| | | 4. | Munsiff Addl. Spl. Mobile Magistrate Doda Rs.31,660/- |
| Total | | Rs.11,78,859/- | |
| Total | | Rs.18,63,458/- | |

Annexure -XV

[Refer to in Para-9]

Statement showing non-maintenance of Records/Registers for the financial year 2023-24.

| S.No. | Name of Treasury | Records not maintained /Incompletely maintained |
|--------------|-------------------------|---|
| 1. | Kulgam | i. Register of sanctioned/Effective staff Strength of DDOs. ii. Dead Stock Register. |
| 2. | Shopian | i. Special Pension Payment Order register. ii. Lapsed Deposit Register. iii. Register of sanctioned/effective staff Strength of DDOs. iv. Budget Control Register. |
| 3. | Kupwara | i. Authorisation Register. ii. Deposit Register. |
| 4. | Handwara | i. Drawal Verification register. |
| 5. | Karnah | i. Stock Register. |
| 6. | Anantnag | i. Drawal Verification Register. ii. Authorisation Register. iii. Budget Control Register. iv. Register of Service Book. v. Dead Stock Register. |
| 7. | Mattan | i. Budget Control Register. ii. Register of sanctioned/effective staff strength of DDOs. iii. Dead Stock Register. iv. Specimen signatures of Sr.AO of PAGs office. v. Special Pension Payment Order register. vi. Token Register. |
| 8. | Wanpoh | i. Contingent Register. ii. Specimen signatures of DDO & CAO of various fund Offices. iii. Dead Stock Register. |
| 9. | Bijbehara | i. Specimen signature of Sr. AO of PAGs Office. ii. NPS/GP Fund/SLI Register. |
| 10. | Ganderbal | i. Special Pension Payment Order Register. ii. Bill Register. iii. Contingent Register. iv. Drawal/ Remittance Register. |
| 11. | Lar | i. Contingent Register. ii. GP Fund & SLI final withdrawal register. iii. Dead Stock Register. |
| 12. | Kangan | i. Register of sanctioned/effective staff strength of DDOs. ii. Register of Daily Receipt and Payments. iii. T.A Register. |

| S.No. | Name of Treasury | Records not maintained /Incompletely maintained |
|-------|-------------------|--|
| | | iv. Register of sanctioned/effective staff strength of DDOs. v. Contingent Register. vi. Stock Register. v. Budget Control Register. vi. G.P.Fund Liability Register. |
| 13. | Sadder Sgr. | i. N.P.S records. ii. Pay Acquaintance Roll register. iii. Contingent Register iv. A. C. bills Register. v. Leave Account. vi. Daily Receipt and Payment Register. vii. Register of Service Books viii. T.A Acquaintance Roll. |
| 14. | Tankipora | i. Drawal Verification Register. ii. Specimen signatures register of Sr.AO of PAGs office. iii. Specimen signatures of DDOs & CAOs of various Fund Offices. iv. A.C. Bills Register. v. Contingent Register. vi. Daily Receipt and Payments register. vii. Authorisation / Payment Register. |
| 15. | Lal mandi | i. Register of Specimen signatures of DDOs. ii. Register of Specimen signatures of Sr. AOs of PAGs office. iii. PPO,GPO & CPO Register of office. iv. Special Pension Payment Order Register. v. Liability Register. vi. Drawal Verification/Remittance Register. vii. Objection Register. viii. Dead Stock Register. ix. TA Register. |
| 16. | Khanyar | i. Dead Stock Register. |
| 17. | Civil Secretariat | i. Special Pension Payment order Register. ii. Specimen signatures of Sr. AOs of PAGs Office iii. A.C Bill Register. |
| 18. | Pulwama | i. National Pension System records. ii. Stock Register. iii. Contingent Register. |
| 19. | Pampore | i. Service Book Register. ii. G.P.Fund Register. iii. PPO,GPO & CPO Register. iv. Register of daily receipt and payments. v. Contingent register. vi. Stock Register. |

| S.No. | Name of Treasury | Records not maintained /Incompletely maintained |
|--------------|-------------------------|---|
| | | vii. NPS record |
| 20. | Tral | i. Daily Demand /Liability Register. ii. Register of sanctioned/effective staff strength of DDOs. |
| 21. | Awantipora | i. Authorisation Register. |
| 22. | Bandipora | i. PPO,GPO & CPO Register. ii. Deposit/Lapsed Deposit register. iii. Specimen Signatures of Sr. AO of PAGs Office. iv. Authorisation Register. v. Stock/ Dead Stock Register. |
| 23. | Gurez | i. Contingent Register. ii. T.A. Register. |
| 24. | Budgam | i. Specimen Signatures of DDO & CAO register. ii. Stock/ Dead Stock Register. iii. T.A Register. |
| 25. | Khansahib | i. Specimen Signatures of DDO & CAO register. ii. Drawal Verification/ Remittance Register. iii. Contingent Register. |
| 26. | B.K.Pora | i. Budget Control Register. ii. Cash Book Register. iii. Drawal Register. iv. Demand/Liability Register. |
| 27. | Nagam | i. Liability Register. ii. Bill Register. iii. Dead Stock Register. iv. Specimen Signatures of Sr. AOs of PAG Office v. Contingent Register. |
| 28. | Khag | i. PPO/FPPO Register. ii. Specimen Signatures of Sr. AOs of PAG office. |
| 29. | Beerwah | i. Specimen Signatures of Sr. AOs of PAG office. ii. Dead Stock Register. |
| 30. | Chadoora | i. Special Pension Payment Order Register. ii. Contingent Register. iii. Child Education Allowance & Hostel Subsidy. iv. Drawal Verification Register. v. Specimen Signatures of DDO & CAO register vi. NPS Register/Record. v. Daily Receipts & Payments Register. |
| 31. | Baramulla | i. Specimen Signatures of DDO & CAO register. ii. Deposit / Lapsed Deposit Register. iii. Service Book Register. iv. A.C. Bills Register. v. Drawal Verification Register/Record. vi. N.P.S Register/ Record. |
| 32. | Sopore | i. Lapsed Deposit Register. ii. A.C. Bills Register. iii. SLI/GPF Final Withdrawal Register. iv. Specimen Signatures of DDO & CAO register. v. Drawal Verification Register. |

| S.No. | Name of Treasury | Records not maintained /Incompletely maintained |
|--------------|-------------------------|--|
| 33. | Pattan | i. Specimen Signatures of DDO & CAO register ii. Budget Control Register. iii. Drawal Verification Register. |
| 34. | Kunzar | i. Specimen Signature of DDO & CAO register. ii. Daily Receipts & Payments Register. iii. Budget Control Register. iv. Stock Register. v. N.P.S Register. vi. Cash Book Register. |
| 35. | Dangiwacha | i. Authorisation Register. ii. Drawal Verification Register. iii. SLI & G.P.Fund Register. iv. Budget Control Register. |
| 36. | Kreeri | i. Contingent Register. ii. Cash Book Register. iii. Stock Register. iv. T.A Register. |
| 37. | R.C.Delhi | i. Dead Stock Register. ii. Budget Control Register. iii. Bill Register. |
| 38. | Reasi | i. Deposit Register. ii. Dead Stock Register. iii. Lapsed Deposit Register. iv. A.C.Bill Register. |
| 39. | Kishtwar | i. A.C. Bill Register. ii. Lapsed Deposit Register. iii. Dead Stock Register. iv. T.A. Control Register |
| 40. | Udhampur | i. Dead Stock Register. |
| 41. | Majalta | i. Sanctioned/Effective Staff Strength Register. |
| 42. | Katra | i. Dead Stock Register. |
| 43. | Bishnah | i. Special Pension Payment Order Register. |
| 44. | Dharmari | i. Deposit/ Lapsed Deposit Register. ii. Specimen Signatures of DDO *CAOs. iii. A.C.Bill Register. |
| 45. | Hiranagar | i. PPO,GPO & CPO Register. ii. A.C. Bills Register. |
| 46. | Akhnoor | i. Register of Sanctioned/Effective Staff Strength of DDOs. ii. Specimen Signature Register of DDO & CAOs |
| 47. | Vijaypur | i. Special Pension Payment Order Register. ii. A.C.Bill Register. iii. Deposit / Lapsed Deposit Register. iv. Specimen Signature of DDOs & CAO. |
| 48. | Samba | i. A.C.Bill Register. ii. Register of Sanctioned/Effective Staff Strength of DDOs. iii. Dead Stock Register. iv. Lapsed Deposit Register. |

| S.No. | Name of Treasury | Records not maintained /Incompletely maintained |
|--------------|-------------------------|--|
| 49. | Khour | i. Register of Sanctioned/Effective Staff Strength of DDOs. ii. PPO, GPO & CPO Register. iii. Contingent Register. |
| 50. | Kathua | i. A.C Bill Register. i. Deposit Register. ii. Register of Sanctioned/Effective Staff Strength of DDOs. iii. Specimen signatures of DDOs & CAOs. iv. Dead Stock Register. |
| 51. | Gool | i. A.C.Bill Register. |
| 52. | R.SPora | i. T.A. Control Register. ii. PPO, GPO & CPO Register. iii. Register of Sanctioned/Effective Staff Strength of DDOs. iv. Specimen Signatures of DDOs & CAOs. v. Contingent Register. |
| 53. | Poonch | i. Special Pension Payment Order Register. ii. Specimen Signatures of DDOs & CAOs. iii. Deposit Register. iv. A.C.Bill Register. |
| 54. | Rajouri | i. Register of Sanctioned/Effective Staff Strength of DDOs. ii. Deposit Register. iii. A.C. Bill Register. |
| 55. | Sadder Jammu | i. A.C.Bill Register. ii. Deposit / Lapsed Deposit Register. iii. Dead Stock Register. |
| 56. | Court Complex Jammu | i. Special Pension Payment Order Register. ii. A.C.Bill Register. iii. Drawal/ Remittance Register of DDOs. |
| 57. | Talab Tilloo | i. Budget Control Register. ii. A.C.Bill Register. |
| 58. | Kalakote | i. A.C.Bill Register. ii. Deposit/Lapsed Deposit Register. iii. Dead Stock Register. |
| 59. | Mendhar | i. A.C.Bill Register. ii. Deposit/Lapsed Deposit Register. iii. Specimen Signatures of DDOs & CAOs. iv. Dead Stock Register. |
| 60. | New Plot Jammu | i. Income Tax Register. ii. Dead Stock Register. iii. Deposit/Lapsed Deposit Register. iv. Log Book Register of Genset. v. Specimen Signatures of DDOs & CAOs vi. Budget Control Register. vii. N.P. S Register. viii. T.A. Control Register. |
| 61. | Doda | i. Deposit / Lapsed Deposit Register. ii. Specimen Signatures of DDOs & CAOs |

| S.No. | Name of Treasury | Records not maintained /Incompletely maintained |
|--------------|-------------------------|--|
| | | iii. A.C. Bill Register. iv. Dead Stock Register. |
| 62. | Billawar | i. Deposit / Lapsed Deposit Register. ii. Dead Stock Register. iii. Specimen Signature of DDOs & CAOs |
| 63. | Thanamandi | i. PPO,GPO & CPO Register ii. Dead Stock Register. |
| 64. | Kotranka | i. A.C. Bill Register. ii. PPO,GPO & CPO Register. |
| 65. | Gandhi Nagar | i. A.C.Bill Register. ii. Specimen Signatures of DDOs & CAOs iii. Drawal Cum Remittance Verification Register. iv. Register of Sanctioned/Effective Staff Strength of DDOs. |
| 66. | Ramban | i. Contingent Register. ii. Stock Register. iii. Register of Sanctioned/Effective Staff Strength of DDOs. |

Government of Jammu and Kashmir
OFFICE OF THE SUB TREASURY OFFICER BONIYAR

Mail Id: - Tryboniyar-jk@jk.gov.in

The Director,
Accounts & Treasuries,
Srinagar.

No. TRX/BON/80-81
Dated: 19-11-2025

Subject: Reconciliation of Debt, Deposit and Remittance Heads.

Reference : Your Office Letter No. DATK/Try-Adm/4215 Dated 13-11-2025.

Sir,

Apropos to the subject cited above, the requisite information is detailed as under for favour of further necessary action at your end.

| Major Head | Minor Head | OB as on 01-04-2019 | Cr.during 01-04-2019 to 30-10-2019 | Dr.during 01-04-2019 to 30-10-2019 | C.B ending 30-10-2019 |
|------------|------------|---------------------|------------------------------------|------------------------------------|-----------------------|
| 6202-03 | 800 | 0 | 0 | 0 | 0 |
| 6210-03 | 200 | 0 | 0 | 0 | 0 |
| 6410 | 800 | 0 | 0 | 0 | 0 |
| 8342 | 117 | 0 | 0 | 0 | 0 |
| 8443 | 101 | 50440 | 1700 | 1400 | 50740 |
| | 102 | 0 | 0 | 0 | 0 |
| | 103 | 0 | 0 | 0 | 0 |
| | 104 | 600 | 0 | 0 | 600 |
| | 105 | 0 | 0 | 0 | 0 |
| | 111 | 0 | 0 | 0 | 0 |
| | 121 | 0 | 0 | 0 | 0 |
| | 800 | 0 | 940 | 0 | 940 |
| 8448 | 102 | 0 | 0 | 0 | 0 |
| 8449 | 123 | 0 | 0 | 0 | 0 |
| 8229 | 103 | 0 | 0 | 0 | 0 |
| | 109 | 0 | 0 | 0 | 0 |
| | 200 | 0 | 0 | 0 | 0 |
| 8235 | 101 | 0 | 0 | 0 | 0 |
| | 105 | 0 | 3600 | 0 | 3600 |
| | 117 | 0 | 0 | 0 | 0 |
| | 200 | 0 | 0 | 0 | 0 |
| 8011 | 105 | 0 | 0 | 943003 | 0 |
| | 106 | 0 | 2756542 | 199438 | 2557104 |
| 7610 | 201 | 0 | 0 | 0 | 0 |
| | 202 | 0 | 0 | 0 | 0 |
| | 800 | 0 | 0 | 0 | 0 |

Yours Faithfully

Treasury Officer
Boniyar

[Signature]
19/11/25
Treasury Office
Boniyar

Copy to:

1. The District Treasury Officer Baramulla for information.