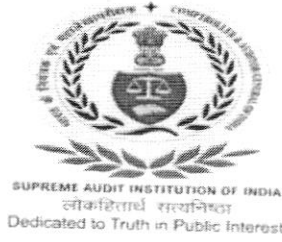


कार्यालय प्रधान महालेखाकार
(लेखा व हकदारी) हरियाणा,
लेखा भवन, प्लॉट नं 4 व 5 सेक्टर 33-बी,
चण्डीगढ़-160020



OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL (A&E)
HARYANA, LEKHA BHAWAN
PLOT NO.-4 & 5, SECTOR 33-B
CHANDIGARH-160 020

Office Order

1. Treasury Inspection Tour programme for the period of 2nd quarter of FY 2025-26 has been finalised for the inspection of 06 treasuries and their sub-treasuries. Now, inspection of 03 treasuries and their sub-treasuries will be carried out of Haryana state. (viz. Rohtak, Jind, Palwal)
2. Inspection of these 3 treasuries is to be done only through OIOS as per instructions of Pr. Accountant General. Treasury Inspection Party has to upload the key documents also in the Audit Observations.
3. Journey may be performed as per entitled class.
4. All officers/officials concerned are to maintain the decorum of inspection party as per CCS (Conduct) Rules.
5. Sr. Accounts Officer at Sr. No. 1 of each inspection party shall supervise the inspection of Treasury for the last 03 days through offline mode and can avail the transit period starting from preceding day from his/her inspection.
6. Pending paras of last year's inspection report, if any, are to be shown separately and not to be subsumed in current year's report.
7. Inspection party shall carry soft copy of the Audit Design Matrix, which are required during inspection and previous year Treasury inspection report.
8. Inspecting officer will have to ensure that Inspection report of Treasury along with its sub-treasuries is required to be submitted to TM(C) section in OIOS within 10 days from the date of completion of treasury so that inspection report may be issued to concerned entity within 21 days to meet the KRA requirement.
9. Sr. Accounts Officer at Sr. No. 1 of each inspection party shall intimate concerned treasury officer about inspection along with the Audit Design Matrix and documents needed for inspection prior visiting the treasury for inspection.
10. In case of transfer of any Sr. Accounts Officer/Assistant Accounts Officer due to any reason, the successor will complete the remaining work of inspection. The outgoing Sr. Accounts Officer/Assistant Accounts Officer will mention the remaining pending work of Inspection in his/her Charge Report.
11. Some important information/checks required to be collected/conducted by the Inspection party are as under: -
 - a. Total No of DDOs.
 - b. Total No. of pensioners.
 - c. Total No. of vouchers in financial year.
 - d. Total expenditure through vouchers in financial year.
 - e. Common type of observations noticed during previous inspections.
 - f. Monthly Pension bills with respect to PPO's, correctness in rates of pension /Family pension due to revision of Pensions/Family pension

made by Treasury Officer, Correctness of other elements of pension/family pension i.e. Fixed Medical, LTC etc. & correctness of all type of deductions from pension.

- g. Particularly to check Pension/Family Pension of IAS, IPS & IFS retirees with respect to elements of Pension (i.e. Fixed Medical, LTC etc.) & all type of deductions and to bring out the cases of wrong fixation of pension applicability of Fixed Medical & LTC etc. and correctness of all type of deductions.
 - h. Verification of all first time Pension Payment Order and report the variation by treasury inspection party as per HQS DO letter no. 1161/GA/192/2023 dated 27.09.2023 and data for the same may be taken from pension Computer Cell/TM (C).
 - i. Most of the treasury's work has since been computerized; the inspection of A/cs may be conducted by assessing to the IFMS of Haryana.
 - j. To check for the reasons returned bills by T.O and to examine whether similar types of bills of other DDO has cleared or not.
 - k. Treasury inspection parties may take up the matter with concern treasury officer regarding pending A.C, D.C, OB suspense, UC and outstanding Paras and make compliance 100%.
 - l. Party should collect pending A.C, D.C OB suspense, UC and outstanding paras from TM(C) Section.
 - m. Verification of the list of GPO/CPO cases provided by TMC Section.
12. The inspection party is also given a target of clearance of old paras of each treasury. Further, similar paras of period more than 3 years are to be identified and proposed for consolidation.
13. Treasury Inspection team members are directed not to leave the station during inspection except with permission of Dy. Accountant General (Accounts). The request to leave station should invariably contain the reason for leaving station else the request will be denied.
14. Steps have to be ensured by the treasury inspection party that efforts are to be made to get replies from concerned treasuries. If the replies are satisfactory, the shortcomings may be dropped and only major shortcomings are to be incorporated in paras.
15. Treasury Inspection Teams shall also see that Treasury Office should accept the VDMS only in revised format from concerned local Branch of agency bank authorized for Govt. business. In case, Treasury Office is accepting the VDMS in old format, such facts shall be mentioned in the Treasury Inspection Report.
16. The treasury inspection party has to ensure that all Treasury Officers and Assistant Treasury Officers are following these instructions regarding the appearance of pensioners for revised pension:
- i. To dispense with the personal appearance of the pensioner in case of Revised Pension of those pensioners whose data/record is available in e-pension module.
 - ii. Further, if bank details are available in Revised PPO (RPPO) issued by Pr. Accountant General (A&E), Haryana to those pensioners who are still drawing pension from Banks (For pre-2012 retiree) then personal

appearance of such pensioners may also be dispensed with.
iii. There is no need to issue "intimation letter" for RPPO by Pr. Accountant General(A&E), Haryana in any such case.

17. In case of Recovery of pension from pensioners/family pensioners & in case of submission of Inoperative PPO to this office, the treasury inspection party has to kindly check death certificate of pensioner and attaches the same in OIOS module as Key documents.

18. While inspecting PD/PLA accounts under the domain of a Treasury, the following enquiries should be made to ensure compliance with government rules and to identify any inconsistencies or deviations. The findings should form part of the inspection report including following queries: -

- Determine whether the PD/PLA accounts are funded from the Consolidated Fund of State or Non-Consolidated Fund of State.
- If the funding is from Non-Consolidated Fund sources, then identify the specific sources.
- Number of PD/PLA A/cs operated in treasury/sub-treasury and their balances maintained in Treasury/Sub-Treasury with the OTIS as well as balance available in the office of Pr. AG (A&E) Haryana. For this purpose, party will collect data from Deposit section.
- To check whether the reconciliation of the PD/PLA account balances for the current year as well as for the previous year has been done or not. The reconciliation should include matching the balances from the treasury/sub-treasury, OTIS, and the office of Pr. AG (A&E) Haryana.
- Specific administrative order or authorization order on which PD/PLA accounts has been opened.


Dy. Accountant General (A/cs & VLC)

TMC/TreasuryInspectiontourplan/2025-26/318

Dated 07-08-2025

Copy forwarded to the following for information and necessary action:

1. Secretary to Pr. Accountant General.
2. PA to Sr. DAG(A/cs & VLC)
3. PA to Sr. DAG (Admn.)
4. AAO Admn-II
5. All concerned officers/officials
6. IT cell for uploading on website

Digitally signed by
Anju Bala Nagpal
Date: 07-08-2025
Sr. Accounts Officer TM(C)
17:22:48

Phone: - 0172-2614931, 2613211, 2615382, 2608494 Fax No- 0172-2603824 E-mail:- agaacharyana@cag.gov.in

Tour Programme of Treasury Inspection Party for the Account of 2024-25 to be conducted in Second Quarter of 2025-26 from 11-08-2025 to 29-08-2025

| Name of the Officer/Official Sh./Smt. | Name of Treasury/ Sub Treasury | Year of Current Inspection | No. of Days | Transit cum work Period | Period of inspection | Holidays |
|--|--|----------------------------|-------------|-------------------------|--------------------------|---|
| 1. Bhim Singh, Sr. AO 2. Hanuman Prasad Meena, AAO 3. Naveen Sindhu, DEO | Narwana | 2023-24, 2024-25 | 2 | 10-08-2025 | 11-08-2025 to 12-08-2025 | |
| | Uchana | 2023-24, 2024-25 | 2 | 12-08-2025 | 13-08-2025 to 14-08-2025 | |
| | Back to Chandigarh | | | 14-08-2025 | | 15-08-2025 Independence Day 16-08-2025 Sat 17-08-2025 Sun |
| | Treasury Inspection Team will carry out regular office duty during the period from 18.08.2025 to 20.08.2025. | | | | | |
| | Safindon | 2023-24, 2024-25 | 2 | 21-08-2025 | 21-08-2025 to 22-08-2025 | |
| | Back to Chandigarh | | | 22-08-2025 | | 23-08-2025 Sat 24-08-2025 Sun |
| | Jind | 2024-25 | 5 | 25-08-2025 | 25-08-2025 to 29-08-2025 | |
| 1. Anita Rani Talwar, Sr. AO 2. Dharmvir, AAO 3. Deepak Hooda, Acctt. | Back to Chandigarh | | | 30-08-2025 | | |
| | Meham | 2023-24, 2024-25 | 3 | 19-08-2025 | 20-08-2025 to 22-08-2025 | |
| | Back to Chandigarh | | | 22-08-2025 | | 23-08-2025 Sat 24-08-2025 Sun |
| | Rohtak | 2024-25 | 5 | 25-08-2025 | 25-08-2025 to 29-08-2025 | |

| | | | | | | |
|--|--------------------|------------------|---|------------|--------------------------|----------------------------------|
| | Back to Chandigarh | | | 30-08-2025 | | |
| 1. Samir, AAO 2. Ramesh, AAO 3. Radhakrishna, Acctt. | Hodel | 2023-24, 2024-25 | 3 | 19-08-2025 | 20-08-2025 to 22-08-2025 | |
| | Back to Chandigarh | | | 22-08-2025 | | 23-08-2025 Sat 24-08-2025 Sun |
| | Palwal | 2024-25 | 5 | 24-08-2025 | 25-08-2025 to 29-08-2025 | |
| | Back to Chandigarh | | | 29-08-2025 | | |

Note: - Serial Number #1 will attend last three days of inspection in Treasury and transit period will be granted accordingly.


 Deputy Accountant General (Accounts & VLC)